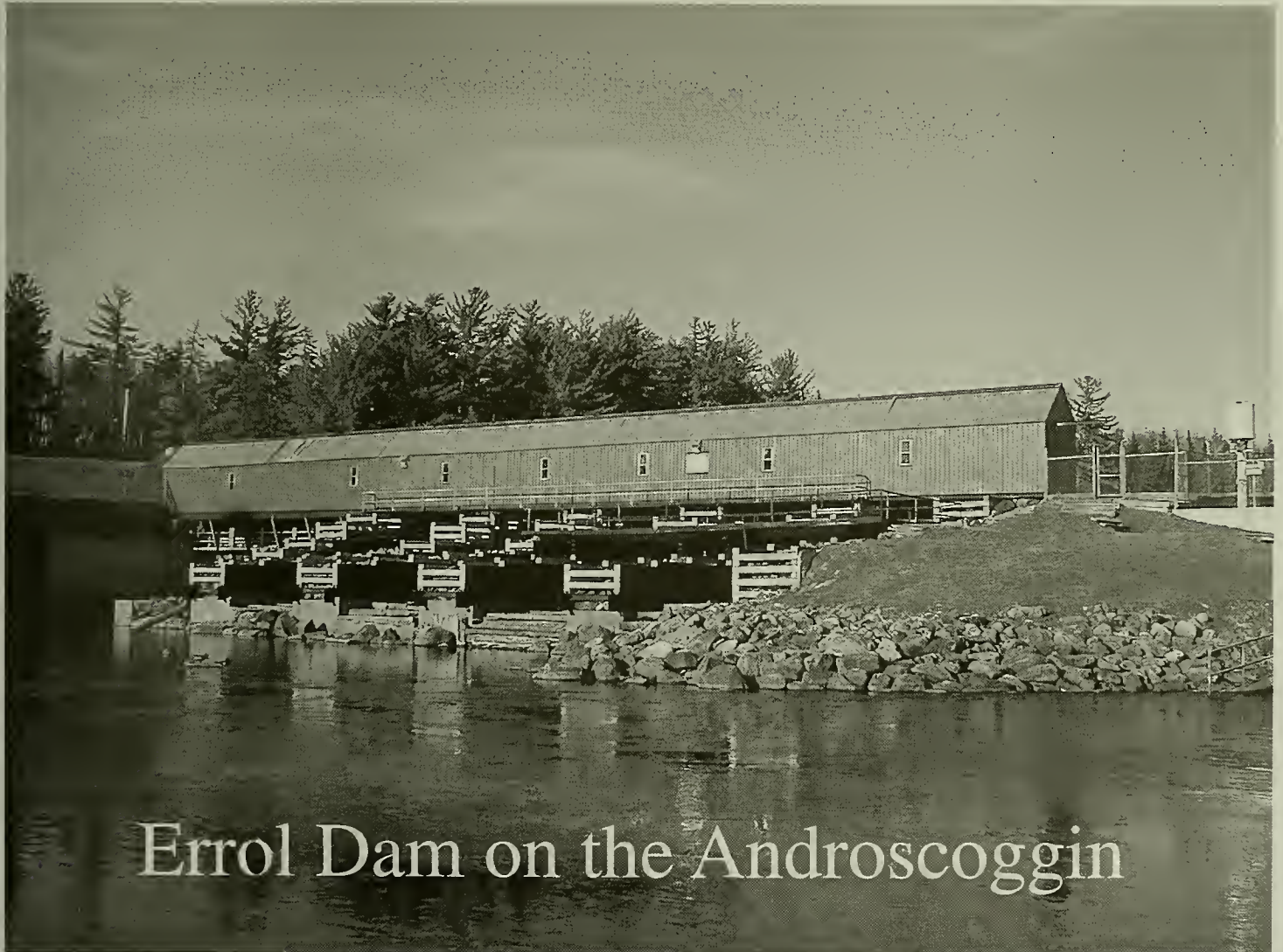


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Annual Report

Errol New Hampshire

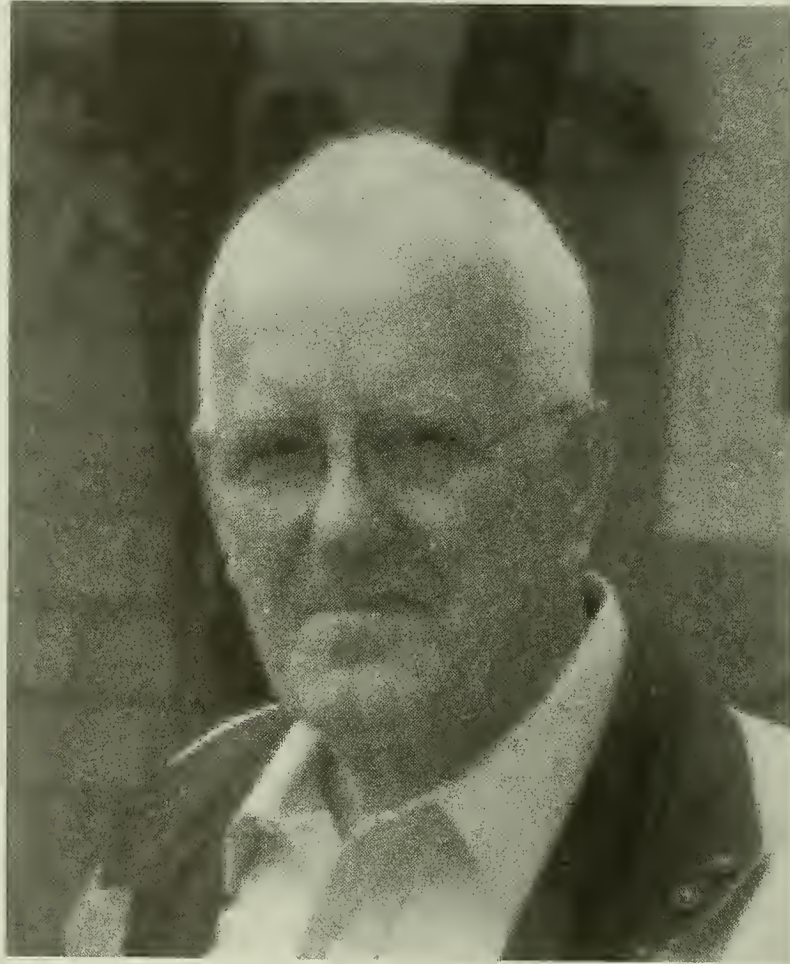
Year Ending December 31, 2001



Errol Dam on the Androscoggin

Errol School District Annual Report
Fiscal year ending June 30, 2001

In Memory of John Travers



Errol Selectman
1950-1965

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Annual Errol School District Report-Fiscal Year Ending June 30, 2001

Town Officers

Office	Name	Term Expires
Selectmen	Cheryl L. Lord	2002
	Francis A. Coffin	2003
	Larry S. Enman	2004
Financial Administrator	Cheryl L. Lord	Hired
Assistant Administrator	Dottie Kurtz	Hired
Town Clerk	Yvette Bilodeau	2003
Deputy Town Clerk	Patricia C. Calder	Appointed
Tax Collector	Terri Ruel	2004
Deputy Tax Collector	Vacant	Appointed
Treasurer	Carolyn Labrecque	2004
Deputy Treasurer	Meri Tivey	Appointed
Trustees of the Trust Funds	Carl Ruel	2002
	Elaine S. Laflamme (Appointed)	2002
	Clara Grover	2003
Health Officer	Larry S. Enman	Appointed
Cemetery Commissioners	Paula Gagnon (Appointed)	2002
	Robert E. Lord	2003
	Vacant	2004

Town Officers

Office	Name	Term Expires
Emergency Management	Selectmen	Appointed
Police Officer	Vacant	Appointed
Fire Chief	Norman "Pete" Eames	Appointed
Moderator	Thomas Bembridge	2002
Supervisor of the Checklist	Nancy Bourassa	2002
	Meri Tivey	2004
	Carol Norman	2006
Librarian	Ann Bragg	Hired
Library Trustees	David Heasley	2002
	Diane Linkenbach	2003
	Faye Hall	2004
Planning Board	Wayne Garrow	2002
	Richard Nadig "Chairman"	2002
	Warren Robichaud	2003
	Gladys McEwan	2003
	Clara Grover	2004
	Larry S. Enman	Selectmen Appointee
	Cheryl L. Lord (alternate)	Selectmen Appointee
Zoning Board of Adjustment	Norman Eames	2002
	Gladys McEwan	2003
	Thomas Bembridge	2004

Warrant

State of New Hampshire

The Election Poll hours will be from 3:00 p.m. to 8:00 p.m. at the Errol Town Hall.

The Town Business Meeting will start at 7:00 p.m. at the Errol Town Hall.

To the inhabitants of the Town of Errol in the county of Coos, in said State, qualified to vote in Town affairs.

You are hereby notified to meet at the Errol Town Hall in said Errol on Tuesday, the twelfth day of March, next at 7:00 p.m. of the clock in the evening to act upon the following subjects.

1. To choose all necessary Town Officers for the year ensuing.
2. To see if the Town will vote to raise and appropriate \$ 6,000.00 for the support of the Errol Rescue Squad, Inc. (Recommended by the Board of Selectmen)
3. To see if the Town will vote to raise and appropriate \$ 116,032.00 for General Government.

Executive	\$ 40,576.00
Election & Registration	8,575.00
Financial Administration	30,775.00
Legal Expense	1,000.00
Planning & Zoning	1,000.00
Town Hall	25,620.00
Cemetery	1,486.00
Insurance	<u>7,000.00</u>
	\$ 116,032.00

4. To see if the Town will vote to raise and appropriate \$ 14,718.00 for Public Safety.

Police Department	\$ 4,150.00
Fire Department	10,368.00
Emergency Management	<u>200.00</u>
	\$ 14,718.00

5. To see if the Town will vote to raise and appropriate \$ 11,103.95 for Highways, Streets and Bridges.

Akers Pond Association	\$ 4,503.95
Akers Pond Ramp	100.00
Street Lighting Electricity	2,500.00
Enhanced 911	3,500.00
Sidewalk Maintenance	<u>500.00</u>
	\$ 11,103.95

6. To see if the Town will vote to raise and appropriate \$ 84,421.00 for the balance of the budget in Miscellaneous Departments.

Transfer Station	\$ 38,961.00
Welfare	3,000.00
4th of July Celebration	1,200.00
Parks & Recreation	100.00
Debt/Service/Town Hall	32,000.00
Overpayments / Abatements	4,000.00
Radio Communications	1,000.00
Vitals	400.00
Town Boundaries	<u>3,760.00</u>
	\$ 84,421.00

7. To see if the Town will vote to raise and appropriate \$ 19,550.00 for the Water and Sewer Departments.

Water Department	\$ 9,900.00
Sewer Department	<u>9,650.00</u>
	\$ 19,550.00

8. To see if the Town will vote to raise and appropriate \$ 3,870.00 for the support of the following outside services. (Recommended by the Board of Selectmen)

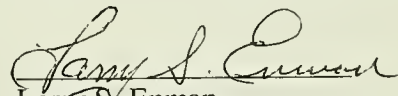
Upper Connecticut Valley Hospital	\$ 800.00
U.C.V. & A.V. Mental Health	350.00
U.C.V. Home Health	2,000.00
Tri-County Cap	600.00
American Red Cross	<u>120.00</u>
	\$ 3,870.00

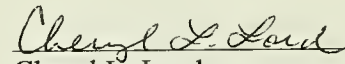
9. To see if the Town will raise and appropriate \$ 14,384.75 for the Library Trustees.
10. To see if the Town will vote to raise and appropriate \$10,866.88 for the purpose of building a tennis/basketball court. Said funds to come from the Tennis/Basketball Trust Fund (Town funds). (Submitted by the Recreation Committee)
11. To see if the Town will vote to raise and appropriate \$ 3,000.00 for the completion of the tennis/basketball court. (Submitted by the Recreation Committee)
12. To see if the Town will vote to raise and appropriate \$ 7,037.06 to install a boat ramp dock and parking area on town land at Akers Pond. Said funds to come from surplus representing boat registration fees from 1998 through 2001. (Submitted by the Recreation Committee)
13. To see if the Town will vote to raise and appropriate \$ 1,500.00 for completion of a boat ramp at Akers Pond. (Submitted by the Recreation Committee)

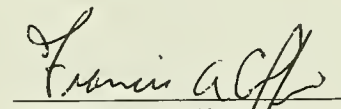
14. "Do you approve of having 2 sessions for the annual town meeting, the first session for choice of town officers elected by an official ballot on the second Tuesday in March and the second session on a date set by the Selectmen, for transaction of other business?" (Official ballot)
15. To see if the town will vote to give the Selectmen permission to enter into negotiations for the purchase of 5 to 10,000 acres of former Hancock lands in the Town of Errol.
16. To bring any other business before this meeting.

Given under our hands and seal the twelfth day of March, in the year of our Lord, two thousand two (2002).

Town of Errol - Selectmen


Larry S. Enman


Cheryl L. Lord


Francis A. Coffin

A True Copy of Warrant - Attest
Larry S. Enman
Cheryl L. Lord
Francis A. Coffin

B U D G E T W O R K S H E E T - R E V E N U E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2002R

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
TAXES - ALL TYPES				
01-3110.01	Current Yr Property Taxes	0.00	555564.80	0.00
01-3110.02	Current Yr. Overpayments	0.00	0.00	0.00
01-3110.03	CREDIT MEMO 2001	0.00	767.74	0.00
01-3110.04	2000 PROPERTY TAXES	0.00	219992.86	0.00
01-3110.05	CREDIT MEMO 2002	0.00	179.71	0.00
01-3120.01	Current Use Change Penalty	0.00	2130.00	0.00
01-3120.02	CURRENT USE INTEREST	0.00	75.00	0.00
01-3185.01	Timber Yield Tax	7500.00	44128.56	7500.00
01-3186.01	Payment in Lieu of Taxes	8500.00	11517.00	8500.00
TOTAL TAXES - ALL TYPES		16000.00	834355.67	16000.00

INTEREST ON TAXES

01-3190.01	Interest on Property Tax	1000.00	1450.11	1000.00
01-3190.02	Tax Sale Cost	0.00	136.00	0.00
01-3190.03	Yield Tax Interest	0.00	0.00	0.00
01-3190.04	Inventory Penalties	100.00	151.80	100.00
01-3190.05	EXCAVATION TAX	0.00	162.68	0.00
01-3190.06	EXCAVATION TAX INT	0.00	0.33	0.00
01-3190.07	EXCAVATION ACT TAX	0.00	468.97	0.00
01-3190.08	EXCAVATION TAX INT	0.00	7.39	0.00
01-3190.90	98 Tax Lien Interest	0.00	0.00	0.00
01-3190.91	99 Tax Lien Interest	0.00	0.00	0.00
01-3190.92	Redemption Charges	0.00	8354.18	0.00
01-3190.93	Redemption Interest	1000.00	1524.07	1000.00
TOTAL INTEREST ON TAXES		2100.00	12255.53	2100.00

BUSINESS LICENSES

01-3210.10	Business License & Permits	0.00	0.00	0.00
01-3210.40	UCC Filings & Certificates	500.00	262.75	500.00
01-3210.50	Federal/State Tax Liens	0.00	0.00	0.00
TOTAL BUSINESS LICENSES		500.00	262.75	500.00

MOTOR VEHICLE TAX

B U D G E T W O R K S H E E T - R E V E N U E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2002R

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
01-3220.10	Motor Vehicle Tax	50000.00	75908.00	50000.00
01-3220.11	Motor Vehicle Titles	100.00	196.00	100.00
01-3220.12	Motor Vehicle Agent Fees	200.00	0.00	200.00
TOTAL MOTOR VEHICLE TAX		50300.00	76104.00	50300.00

BUILDING CODE PERMITS

01-3230.10	Building Permits	0.00	0.00	0.00
01-3230.20	Electrical Permits	0.00	0.00	0.00
01-3230.40	Plumbing Permits	0.00	0.00	0.00
01-3230.50	Septic System Permits	0.00	0.00	0.00
TOTAL BUILDING CODE PERMITS		0.00	0.00	0.00

OTHER LICENSES

01-3290.10	Dog Licenses	250.00	464.00	250.00
01-3290.30	Marriage Licenses	100.00	45.00	100.00
01-3290.50	Birth & Death Certificates	100.00	340.00	100.00
01-3290.90	Other Licenses & Permits	0.00	10.00	0.00
01-3290.91	Boat Registrations	2083.00	1966.51	2083.00
TOTAL OTHER LICENSES		2533.00	2825.51	2533.00

REVENUE FROM OTHER GOVERNMENTS

01-3311.10	FED-HUD (FLOOD) REV SHARE	0.00	34000.00	0.00
01-3311.11	FED-WATER	0.00	0.00	0.00
01-3351.10	NH - Shared Rev. Block Grant	0.00	4396.00	0.00
01-3353.10	Highway Block Grant	4533.00	4533.42	4503.95
01-3356.10	State/Federal Forest Reimburse	0.00	1271.67	0.00
01-3359.11	Rooms and Meals Tax	0.00	7770.18	0.00
TOTAL REVENUE FROM OTHER GOVERNMENTS		4533.00	51971.27	4503.95

PLANNING BOARD

01-3401.20	Planning Board Application Fee	0.00	80.00	0.00
01-3401.22	Planning Board Miscellaneous	0.00	0.00	0.00
01-3401.26	Planning Board Recording Fees	0.00	256.00	0.00
01-3401.28	Planning Board Advertising	0.00	0.00	0.00

B U D G E T W O R K S H E E T - R E V E N U E S

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Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2002R

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
01-3401.29	Planning Board Postage	0.00	0.00	0.00
	TOTAL PLANNING BOARD	0.00	336.00	0.00
ZBA REVENUES				
01-3401.30	ZBA Application Fees	0.00	0.00	0.00
01-3401.31	ZBA Advertising	0.00	0.00	0.00
01-3401.32	ZBA Postage	0.00	0.00	0.00
	TOTAL ZBA REVENUES	0.00	0.00	0.00
POLICE DEPARTMENT				
01-3401.40	Police Report Copies	0.00	0.00	0.00
01-3401.41	Police Miscellaneous	0.00	0.00	0.00
01-3401.42	Police Special Details - Other	0.00	0.00	0.00
01-3401.43	Police Pistol Permits	0.00	30.00	0.00
	TOTAL POLICE DEPARTMENT	0.00	30.00	0.00
FIRE/RESCUE REVENUES				
01-3401.50	Fire Report Copies	0.00	0.00	0.00
01-3401.51	Fire Miscellaneous	0.00	2286.95	0.00
01-3401.52	AM Ambulance Charges	0.00	0.00	0.00
	TOTAL FIRE/RESCUE REVENUES	0.00	2286.95	0.00
TRANSFER STATION REVENUES				
01-3404.10	Dump Permits/Stickers	0.00	460.50	0.00
01-3404.20	Transfer Station Miscellaneous	0.00	143.25	0.00
	TOTAL TRANSFER STATION REVENUES	0.00	603.75	0.00
TOWN PROPERTY/FINES				
01-3501.10	Sale of Property	0.00	0.00	0.00
01-3502.10	Interest on Investments	0.00	0.00	0.00
01-3503.10	Rent of Property	0.00	750.00	0.00
01-3504.10	Police Parking Fines	0.00	0.00	0.00

B U D G E T W O R K S H E E T - R E V E N U E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2002R

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
01-3504.11	Police Ordinance Fines	0.00	0.00	0.00
	TOTAL TOWN PROPERTY/FINES	0.00	750.00	0.00
INSURANCE REVENUES				
01-3506.10	Worker's Compensation	0.00	0.00	0.00
01-3506.20	Property & Liability	0.00	1570.59	0.00
01-3506.30	Other Insurance Refunds	0.00	371.94	0.00
	TOTAL INSURANCE REVENUES	0.00	1942.53	0.00
01-3509.09	REGISTRY FEES	0.00	17.00	0.00
MISCELLANEOUS REVENUES				
01-3509.10	Other Misc Revenue	0.00	3812.50	0.00
	TOTAL MISCELLANEOUS REVENUES	0.00	3829.50	0.00
01-3509.11	Lien Sale Premium	0.00	0.00	0.00
01-3509.12	School Lot Timber Harvest	0.00	0.00	0.00
01-3509.13	TOWN LOT TIMBER HARVEST	0.00	0.00	0.00
01-3509.15	Candidate Filings	0.00	7.00	0.00
01-3509.20	Coos County Reimbursements	5500.00	12130.87	5500.00
01-3914.10	Transfers from Other Accts	0.00	6000.00	0.00
	TOTAL BUDGET TOTAL	81466.00	1005691.33	81436.95

B U D G E T W O R K S H E E T - R E V E N U E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: WATER FUND - 02-2002R

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
02-3402.05	WATER FEASIBILITY GRANT	0.00	0.00	0.00
02-3402.10	Water Supply System Charges	9000.00	11495.57	9000.00
02-3402.20	WATER DEPT INTEREST	0.00	0.00	0.00
TOTAL BUDGET TOTAL		9000.00	11495.57	9000.00

Fund: SEWER FUND - 03-2002R

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
03-3403.10	Sewer User Charges	8800.00	9441.80	8800.00
03-3403.20	SEWER DEPT INTEREST	0.00	103.25	0.00
MISCELLANEOUS REVENUES				
03-3509.10	OTHER MISCELLANEOUS REVENUE	0.00	0.00	0.00
TOTAL MISCELLANEOUS REVENUES		8800.00	9545.05	8800.00
TOTAL BUDGET TOTAL		8800.00	9545.05	8800.00

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

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Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2002E

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
01-2026.01-000	AFLAC HEALTH INS.	0.00	4.71	0.00

GENERAL GOVERNMENT

EXECUTIVE

BOARD OF SELECTMEN

01-4130.10-130	Selectmen Salaries	6500.00	6500.00	6500.00
01-4130.10-225	EX FICA/Medicare	400.00	485.76	400.00
01-4130.10-250	EX Unemployment Tax	28.00	0.00	28.00
01-4130.10-260	EX Worker's Compensation	60.00	0.00	60.00
01-4130.10-341	Selectmen Telephone	2000.00	1578.13	2000.00
01-4130.10-390	Selectmen Professional Service	2500.00	847.50	2500.00
01-4130.10-530	Selectmen Advertising	500.00	455.11	500.00
01-4130.10-560	Selectmen Dues & Subscriptions	1000.00	1105.82	1000.00
01-4130.10-620	Selectmen Office Supplies	500.00	2473.37	500.00
01-4130.10-625	Selectmen Postage	600.00	1649.98	600.00
01-4130.10-670	Selectmen Reference Material	500.00	310.65	500.00
01-4130.10-690	Trustees Expense	75.00	74.12	75.00
01-4130.10-691	MISC PENALTY&INT	0.00	0.00	0.00
01-4130.10-740	Selectmen Equip.& Maintenance	1000.00	1144.00	1000.00
01-4130.10-810	Selectmen Conventions	100.00	0.00	100.00
01-4130.10-830	Selectmen Office Expense	3000.00	21.49	3000.00
TOTAL BOARD OF SELECTMEN		18763.00	16645.93	18763.00

TOWN ADMINISTRATION

01-4130.20-110	Administrative Asst. Salary	9360.00	4237.24	9360.00
01-4130.20-111	Administrative Asst.Dep.Salary	9300.00	9631.57	9300.00
01-4130.20-220	Administrative Social Security	100.00	0.00	100.00
01-4130.20-225	Administrative Medicare	1300.00	1072.44	1300.00
01-4130.20-240	Admin. Training and Seminars	100.00	0.00	100.00
01-4130.20-250	Admin. Unemployment Tax	28.00	0.00	28.00
01-4130.20-260	Admin. Worker's Compensation	100.00	0.00	100.00
01-4130.20-820	Administrative Mileage	100.00	0.00	100.00
TOTAL TOWN ADMINISTRATION		20388.00	14941.25	20328.00

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2002E

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
TOWN MEETING				
01-4130.30-130	MTG - Moderators Salary	75.00	75.00	75.00
01-4130.30-225	MTG - FICA/Medicare	5.00	5.74	5.00
01-4130.30-260	MTG - Worker's Compensation	5.00	0.00	5.00
01-4130.30-550	MTG Town Report Printing	1000.00	1012.50	1300.00
01-4130.30-690	MTG Miscellaneous	100.00	0.00	100.00
	TOTAL TOWN MEETING	1185.00	1093.24	1485.00
	TOTAL EXECUTIVE	40336.00	32685.13	40576.00

ELECTION & REGISTRATION

TOWN CLERK

01-4140.10-130	Town Clerk Salary	5000.00	5019.89	5000.00
01-4140.10-131	Town Clerk Dep. Salary	500.00	201.38	500.00
01-4140.10-225	Town Clerk FICA/Medicare	375.00	365.57	375.00
01-4140.10-250	TC Unemployment Compensation	0.00	0.00	0.00
01-4140.10-260	TC Worker's Compensation	0.00	0.00	0.00
01-4140.10-560	Town Clerk Dues & Subscription	150.00	40.00	150.00
01-4140.10-620	Town Clerk Office Supplis	200.00	37.62	200.00
01-4140.10-625	Town Clerk Postage	250.00	61.27	250.00
01-4140.10-670	Town Clerk Reference Materials	500.00	130.00	500.00
01-4140.10-740	Town Clerk Equipment	200.00	0.00	200.00
01-4140.10-810	Town Clerk Conventions	400.00	348.00	400.00
01-4140.10-811	TC REFUNDS	0.00	15.00	0.00
01-4140.10-820	Town Clerk Mileage	200.00	171.70	200.00
	TOTAL TOWN CLERK	7775.00	6390.43	7775.00

VOTER REGISTRATION

01-4140.20-130	Election - Supervisors Salary	500.00	219.58	500.00
01-4140.20-225	Election FICA/Medicare	100.00	16.81	100.00
01-4140.20-250	EL Unemployment Compensation	0.00	0.00	0.00
01-4140.20-260	EL Worker's Compensation	0.00	0.00	0.00
01-4140.20-530	Election Advertising	100.00	0.00	100.00
01-4140.20-690	Election Meals & Services	100.00	35.00	100.00

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2002E

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
=====				
TOTAL	VOTER REGISTRATION	800.00	271.39	800.00
TOTAL	ELECTION & REGISTRATION	8575.00	6661.82	8575.00
FINANCIAL ADMINISTRATION				

ACCOUNTING & AUDITING				

01-4150.20-301	Auditors	8000.00	4835.00	5000.00
01-4150.30-312	Assessing Services	13500.00	1714.00	10000.00
TOTAL	ACCOUNTING & AUDITING	21500.00	6549.00	15000.00
TAX COLLECTION				

01-4150.40-130	Tax Collector Salary	5000.00	5000.00	5000.00
01-4150.40-131	Tax Collector Deputy Salary	200.00	0.00	200.00
01-4150.40-190	Tax Collector's Filing Fees	100.00	232.58	100.00
01-4150.40-225	Tax Collector FICA/Medicare	350.00	382.52	350.00
01-4150.40-250	Tax Unemployment Tax	0.00	0.00	0.00
01-4150.40-251	tax overpayments	0.00	0.00	0.00
01-4150.40-260	Tax Worker's Compensation	0.00	0.00	0.00
01-4150.40-560	Tax Dues & Subscriptions	25.00	20.00	25.00
01-4150.40-620	Tax Collector Office Supplies	500.00	0.00	500.00
01-4150.40-625	Tax Collector Postage	1000.00	370.12	1000.00
01-4150.40-670	Tax Collector Reference Materi	275.00	0.00	275.00
01-4150.40-810	Tax Collector Conventions	200.00	0.00	200.00
TOTAL	TAX COLLECTION	7650.00	6005.22	7650.00
TREASURY				

01-4150.50-130	Treasurer Salary	1250.00	1250.00	1250.00
01-4150.50-131	Treasurer Deputy Salary	50.00	0.00	50.00
01-4150.50-225	Treasurer FICA/Medicare	100.00	95.64	100.00
01-4150.50-250	Treasurer Unemployment Compesa	25.00	0.00	25.00
01-4150.50-260	Treasurer Worker's Compensatio	0.00	0.00	0.00
01-4150.50-620	Treasurer Office Supplies	50.00	0.00	50.00
01-4150.50-820	Treasurer Mileage	650.00	120.38	650.00

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2002E

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
-----		-----	-----	-----
	TOTAL TREASURY	2125.00	1466.02	2125.00

DATA PROCESSING

01-4150.60-330	DP Software Support	3600.00	3738.40	6000.00
01-4150.60-342	DP Software Upgrades	0.00	215.40	0.00
01-4150.60-740	DP Hardware Upgrades	0.00	2570.50	0.00
	TOTAL DATA PROCESSING	3600.00	6524.30	6000.00
	TOTAL FINANCIAL ADMINISTRATION	34875.00	20544.54	30775.00

REVALUATION OF PROPERTY

01-4152.10-390	AS Contract Appraiser	0.00	0.00	0.00
	TOTAL REVALUATION OF PROPERTY	0.00	0.00	0.00

LEGAL EXPENSE

01-4153.10-320	LE Town Attorney	1000.00	158.00	1000.00
01-4153.10-690	LE Other Legal Expenses	0.00	0.00	0.00
	TOTAL LEGAL EXPENSE	1000.00	158.00	1000.00

PLANNING & ZONING

PLANNING BOARD				

01-4191.10-310	PB Engineering Reviews	0.00	0.00	0.00
01-4191.10-530	Planning Board Advertising	100.00	0.00	100.00
01-4191.10-620	Planning Board Office Supplies	50.00	68.91	50.00
01-4191.10-625	Planning Board Postage	250.00	25.00	250.00
01-4191.10-690	Planning Board Miscellaneous	0.00	0.00	0.00
01-4191.10-740	Planning Board Equipment	500.00	390.68	500.00
01-4191.10-820	Planning Board Mileage	100.00	0.00	100.00
	TOTAL PLANNING BOARD	1000.00	484.59	1000.00

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2002E

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
ZONING BOARD				
01-4191.30-610	ZBA General Supplies	0.00	0.00	0.00
01-4191.30-625	ZBA Postage	0.00	0.00	0.00
TOTAL ZONING BOARD		0.00	0.00	0.00
TOTAL PLANNING & ZONING		1000.00	484.59	1000.00
GENERAL GOVERNMENT BUILDINGS				
01-4194.10-110	Town Hall Janitor Salary	5460.00	5102.55	5460.00
01-4194.10-225	Town Hall FICA/Medicare	350.00	390.16	350.00
01-4194.10-250	Town Hall Unemployment Tax	60.00	0.00	60.00
01-4194.10-260	Town Hall Worker's Compensation	200.00	0.00	200.00
01-4194.10-409	Town Hall School Electricity	350.00	200.93	350.00
01-4194.10-410	Town Hall Electricity	1500.00	1698.47	1500.00
01-4194.10-411	Town Hall Heating Oil	2500.00	3091.94	2500.00
01-4194.10-413	Town Hall Sewerage Fees	850.00	408.00	850.00
01-4194.10-430	Town Hall Repairs&Maintenance	7500.00	3145.08	5500.00
01-4194.10-610	Town Hall Supplies	1000.00	182.36	1000.00
01-4194.10-710	TownHall Improvement to Ground	1000.00	42.00	1350.00
01-4194.10-715	Generator Install/Maint.	5000.00	198.02	4000.00
01-4194.10-720	TownHall Improvement to Bldgs.	2500.00	0.00	2500.00
01-4194.10-740	Town Hall Plumbing Equipment	0.00	0.00	0.00
TOTAL GENERAL GOVERNMENT BUILDINGS		28270.00	14459.51	25620.00
CEMETERIES				
01-4195.10-120	Cemetery Labor	700.00	364.00	700.00
01-4195.10-225	Cemetery FICA/Medicare	30.00	27.86	30.00
01-4195.10-250	Cemetery Unemployment Tax	26.00	0.00	26.00
01-4195.10-260	Cemetery Worker's Compensation	30.00	0.00	30.00
01-4195.10-411	Cemetery Gas & Oil	0.00	0.00	0.00
01-4195.10-430	Cemetery Maintenance Grounds	100.00	0.00	100.00
01-4195.10-610	Cemetery Supplies	100.00	0.00	100.00
01-4195.10-740	Cemetery Equipment	500.00	318.00	500.00
TOTAL CEMETERIES		1486.00	709.86	1486.00

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2002E

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
INSURANCE NOT OTHERWISE ALLOCATED				
01-4196.10-520	IN Property & Liability	8000.00	5337.62	7000.00
TOTAL	INSURANCE NOT OTHERWISE ALLOCATED	8000.00	5337.62	7000.00
TOTAL	GENERAL GOVERNMENT	123542.00	81041.07	116032.00

PUBLIC SAFTEY

POLICE DEPARTMENT

01-4210.10-110	Police Special Officers	9500.00	0.00	1000.00
01-4210.10-130	Police Chief's Salary	0.00	0.00	0.00
01-4210.10-190	Police Court Pay	0.00	0.00	0.00
01-4210.10-225	Police FICA/Medicare	600.00	0.00	100.00
01-4210.10-240	Police Training	500.00	0.00	100.00
01-4210.10-250	Police Unemployment Insurance	50.00	0.00	50.00
01-4210.10-260	Police Worker's Compensation	500.00	0.00	500.00
01-4210.10-341	Police Telephone	775.00	340.32	350.00
01-4210.10-410	Police Electricity	0.00	0.00	0.00
01-4210.10-430	Police Equipment Repairs	500.00	2057.98	500.00
01-4210.10-440	Police Outside Service	2500.00	0.00	0.00
01-4210.10-560	Police Dues	150.00	0.00	0.00
01-4210.10-620	Police Office Supplies	350.00	0.00	0.00
01-4210.10-625	Police Postage	50.00	0.00	0.00
01-4210.10-630	Police Clothing	0.00	0.00	0.00
01-4210.10-635	Police Gasoline & car repairs	1200.00	0.00	1200.00
01-4210.10-670	Police Books & Periodicals	150.00	0.00	150.00
01-4210.10-740	Police Equipment	500.00	0.00	0.00
01-4210.10-820	Police Mileage	0.00	0.00	0.00
01-4210.10-901	Police Cruiser Equipment	2000.00	0.00	200.00
TOTAL	POLICE DEPARTMENT	19325.00	2398.30	4150.00

FIRE DEPARTMENT

01-4220.10-111	Fire Warden	550.00	1165.14	550.00
01-4220.10-120	Fire Salaries - P/T	0.00	0.00	0.00
01-4220.10-225	Fire FICA/Medicare	0.00	0.00	0.00

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2002E

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
01-4220.10-250	Fire Unemployment Compensation	0.00	0.00	0.00
01-4220.10-260	Fire Worker's Compensation	788.00	0.00	788.00
01-4220.10-341	Fire Telephone	1000.00	1169.58	1000.00
01-4220.10-343	Fire AT & T Rental	330.00	330.00	330.00
01-4220.10-410	Fire Electricity	400.00	425.64	400.00
01-4220.10-411	Fire Heating Fuel - LP Gas	900.00	1206.25	900.00
01-4220.10-430	Fire Equipment Maintenance	2500.00	60.30	2500.00
01-4220.10-610	Fire Supplies	250.00	0.00	250.00
01-4220.10-635	Fire Vehicle Fuel	150.00	39.00	150.00
01-4220.10-740	Fire Equipment	2500.00	45.00	2500.00
01-4220.10-741	Fire Furnace	0.00	0.00	0.00
01-4220.10-830	Fire Expense	0.00	38.40	0.00
01-4220.10-840	Fire Dept.Build.Maint.&Repair	1000.00	423.70	1000.00
TOTAL FIRE DEPARTMENT		10368.00	4903.01	10368.00

CODE ENFORCEMENT

01-4240.10-110	Code Enforcement Salarie P/T	0.00	0.00	0.00
01-4240.10-225	Code Enforcement FICA/Medicare	0.00	0.00	0.00
01-4240.10-250	Code Enforcement Unemployment	0.00	0.00	0.00
01-4240.10-260	Code Enforcement Worker's Comp	0.00	0.00	0.00
01-4240.10-620	Code Enforcement Office Suppli	0.00	0.00	0.00
01-4240.10-635	Code Enforcement Vehicle Fuel	0.00	0.00	0.00
TOTAL CODE ENFORCEMENT		0.00	0.00	0.00

CIVIL DEFENSE

01-4299.10-810	Civil Defense Training & Exp.	200.00	0.00	200.00
TOTAL CIVIL DEFENSE		200.00	0.00	200.00
TOTAL PUBLIC SAFTEY		29893.00	7301.31	14718.00

HIGHWAYS & STREETS

AKERS POND ASSOCIATION

01-4312.10-390	Akers Pond Road Association	4533.00	4533.00	4503.95
01-4312.10-900	Akers Pond Boat Ramp	2755.00	0.00	100.00

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2002E

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
=====				
TOTAL	AKERS POND ASSOCIATION	7288.00	4533.00	4603.95
STREET LIGHTING				
01-4316.10-410	Street Lighting Electricity	2500.00	1743.06	2500.00
TOTAL	STREET LIGHTING	2500.00	1743.06	2500.00
ENHANCED 911				
01-4318.10-225	Enhanced 911 FICA/Medicare	0.00	0.00	0.00
01-4318.10-860	Enhanced 911 - Map Booklet	3500.00	0.00	3500.00
TOTAL	ENHANCED 911	3500.00	0.00	3500.00
SIDEWALK				
01-4319.10-430	Sidewalk Maintenance	500.00	292.50	500.00
TOTAL	SIDEWALK	500.00	292.50	500.00
TOTAL	HIGHWAYS & STREETS	13788.00	6568.56	11103.95
SANITATION				
SOLID WASTE COLLECTION				
01-4323.10-110	TS Salaries P/T	4700.00	5362.54	4700.00
01-4323.10-111	TS ASST SALARY	2500.00	0.00	2500.00
01-4323.10-225	TS FICA/Medicare	400.00	410.34	400.00
01-4323.10-250	TS Unemployment Tax	300.00	0.00	300.00
01-4323.10-260	TS Worker's Compensation	500.00	0.00	500.00
01-4323.10-341	TS Telephone	450.00	481.48	450.00
01-4323.10-410	TS Electricity	1000.00	737.89	1000.00
01-4323.10-411	TS Kerosene	0.00	0.00	0.00
01-4323.10-490	TS Maintenance & Repairs	2500.00	6326.50	2500.00
01-4323.10-560	TS Waste District Dues	5796.00	5256.95	7796.00
01-4323.10-610	TS Supplies	400.00	38.25	400.00
01-4323.10-820	TS Mileage & Meetings	400.00	751.46	400.00
01-4323.10-870	TS Solid Waste Disposal	6604.00	9773.46	6604.00

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2002E

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
01-4323.10-871	TS Solid Waste Tipping Fees	6321.00	6073.35	6321.00
01-4323.10-872	TS Bulky Waste Const. Assess	0.00	0.00	0.00
01-4323.10-873	C&D Bulky Waste Fees	4590.00	0.00	2590.00
01-4323.10-874	POST CLOSURE FEES	2500.00	0.00	2500.00
TOTAL SOLID WASTE COLLECTION		38961.00	35212.22	38961.00
TOTAL SANITATION		38961.00	35212.22	38961.00

HEALTH

01-4411.10-390	Health - State Lab, Water Test	0.00	100.00	0.00
01-4411.50-840	Health - UCV Hospital	800.00	800.00	800.00
01-4411.50-841	Health - UCV/AV Mental Health	350.00	350.00	350.00
01-4411.50-842	UCVH - Home Health	2000.00	2000.00	2000.00
01-4411.50-843	Tri-County Cap, Inc.	600.00	600.00	600.00
01-4411.50-844	Big Brother & Sister	0.00	0.00	0.00
01-4411.50-845	Red Cross	120.00	120.00	120.00
01-4411.50-846	ERROL RESCUE SQUAD INC	6000.00	6000.00	6000.00
TOTAL HEALTH		9870.00	9970.00	9870.00

WELFARE

WELFARE

01-4442.10-390	Welfare	3000.00	0.00	3000.00
01-4442.10-391	WARRANT ARTICLE PAYMENT	0.00	1200.00	1200.00
TOTAL WELFARE		3000.00	1200.00	4200.00
TOTAL WELFARE		3000.00	1200.00	4200.00

CULTURE AND RECREATION

PARKS AND RECREATION

01-4520.10-900	REC Tennis/Basketball Court	0.00	0.00	100.00
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B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2002E

Budget Year: January 2002 thru December 2002

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
=====				
TOTAL	PARKS AND RECREATION	0.00	0.00	100.00
LIBRARY				
01-4550.10-110	Librarian Salary	5616.00	5348.00	7020.00
01-4550.10-225	Librarian FICA/Medicare	450.00	442.88	537.03
01-4550.10-250	Librarian Unemployment Tax	40.00	0.00	40.00
01-4550.10-260	Librarian Worker's Comp	40.00	0.00	40.00
01-4550.10-960	Library Trustees	7669.00	6670.81	6747.72
TOTAL LIBRARY		13815.00	12461.69	14384.75
TOTAL CULTURE AND RECREATION		13815.00	12461.69	14484.75
DEBT SERVICE				
OTHER FINANCIAL USES				
01-4711.20-980	DS Debt Service - Principal	22000.00	30448.26	22000.00
01-4711.20-981	DS Debt Service - Interest	10000.00	0.00	10000.00
TOTAL OTHER FINANCIAL USES		32000.00	30448.26	32000.00
TOTAL DEBT SERVICE		32000.00	30448.26	32000.00
01-4901.10-000	CAP OUTLAY-FLOOD PROJ	0.00	74000.00	0.00
01-4909.11-000	CAP OUTLAY-WELL PROJ	0.00	0.00	0.00
MISCELLANEOUS USES				
01-4911.10-001	Overpayments	4000.00	408.87	4000.00
01-4911.10-002	Taxes Bought By Town	0.00	0.00	0.00
01-4914.10-950	Transfers from General Fund	0.00	1000.00	0.00
01-4915.10-930	Solid Waste Capital Reserve	0.00	0.00	0.00
01-4931.10-850	Coos County Tax	0.00	188033.00	0.00
01-4933.10-860	Town School Expense	0.00	379242.30	0.00
01-4933.10-861	State School Expense	0.00	52853.00	0.00
01-4939.10-851	State of NH - Dog Licenses	100.00	102.50	100.00
01-4939.10-852	State of NH - Marriage License	100.00	38.00	100.00
01-4939.10-853	State of NH - Estate Changes	100.00	0.00	100.00
01-4939.10-854	State of NH - Vital Records	100.00	166.00	100.00

B U D G E T W O R K S H E E T - E X P E N D I T U R E S
Report Sequence = Fund or Acct Group
Account = First thru Last; Mask = ##-####.##-###
Level of Detail = Account Number; Level = 9

Fund: GENERAL FUND - 01-2002E

Budget Year: January 2002 thru December 2002

		2001	2001	2002
		Budget	Actual	Requested
Account Number	Account Name	(3)	(4)	(5)
01-4939.10-856	Radio Communication	5665.00	5017.85	1000.00
01-4939.10-857	Paint Town Boundaries	8760.00	5761.80	3760.00
TOTAL MISCELLANEOUS USES		18825.00	706623.32	9160.00
TOTAL BUDGET TOTAL		283694.00	* 890826.43	250529.70

* \$74,000.00 to be reimbursed from
flood grant

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-####.##-###

Level of Detail = Account Number; Level = 9

Fund: WATER FUND - 02-2002E

Budget Year: January 2002 thru D

Account Number	Account Name	2001 Budget (3)	2001 Actual (4)	2002 Requested (5)
=====				
WATER DISTRIBUTION AND TREATMENT				

WATER OPERATIONS				

WATER WELL III				

02-4332.10-410	Water Well III Electricity	400.00	0.00	400.00
	TOTAL WATER WELL III	400.00	0.00	400.00

WATER WELL II				

02-4332.20-410	Water Well II Electricity	1100.00	1078.18	1100.00
02-4332.20-430	Water Well II Maintenance	1000.00	7597.34	1000.00
02-4332.20-440	Water Well II Lease	120.00	120.00	120.00
	TOTAL WATER WELL II	2220.00	8795.52	2220.00

WATER WELL I				

02-4332.30-111	WATER PAYROLL	400.00	400.00	400.00
02-4332.30-225	Water Well I FICA/Medicare	20.00	30.60	20.00
02-4332.30-250	Unemployment	0.00	0.00	0.00
02-4332.30-260	Water Well I Workers Compensat	10.00	0.00	10.00
02-4332.30-390	Health - State, Lab, Water Tes	1200.00	880.00	1200.00
02-4332.30-410	Water Well I Electricity	1400.00	1502.27	1400.00
02-4332.30-430	Water Well I Labor	500.00	730.00	500.00
02-4332.30-610	Water Well I Supplies	500.00	2457.17	500.00
02-4332.30-740	Water Well I Equipment	2500.00	0.00	2500.00
02-4332.30-820	Water Well I Mileage & Expense	750.00	485.12	750.00
02-4332.30-890	Water Well I Recertification	0.00	50.00	0.00
	TOTAL WATER WELL I	7280.00	6535.16	7280.00
	TOTAL WATER OPERATIONS	9900.00	15330.68	9900.00
	TOTAL WATER DISTRIBUTION AND TREATMENT	9900.00	15330.68	9900.00

BUDGET WORKSHEET - EXPENDITURES
Report Sequence = Fund or Acct Group
Account = First thru Last; Mask = ##-####.##-###
Level of Detail = Account Number; Level = 9

Fund: SEWER FUND - 03-2002E

Budget Year: January 2002 thru December 2002

		2001	2001	2002
		Budget	Actual	Requested
Account Number	Account Name	(3)	(4)	(5)
SEWAGE COLLECTION AND DISPOSAL				
03-4326.14-391	Sewer Dept. Leachfield	0.00	0.00	0.00
03-4326.14-392	Sewer Dept. Feasibility Grant	0.00	0.00	0.00
03-4326.14-410	Sewer Dept. Electricity	850.00	578.75	850.00
03-4326.14-430	Sewer Dept. Maintenance	8800.00	797.50	8800.00
TOTAL SEWAGE COLLECTION AND DISPOSAL		9650.00	1376.25	9650.00
MISCELLANEOUS USES				
03-4911.14-901	Transfer to Other Funds	0.00	0.00	0.00
TOTAL MISCELLANEOUS USES		0.00	0.00	0.00
TOTAL BUDGET TOTAL		9650.00	1376.25	9650.00

Amount of Taxes to be Raised

Total Budget Expenses for all Funds	\$ 270,079.70
Warrant Articles 10,11,12,13	<u>22,403.94</u>
	\$ 292,483.64
Total Budget Revenues for all Funds	<u>-99,236.95</u>
(Excluding School & County)	\$193,246.69

SUMMARY INVENTORY OF VALUATION

Current Use Land	\$ 1,628,838.00
Residential Land	10,799,300.00
Commercial Land	250,300.00
Residential Buildings	16,968,600.00
Manufactured Housing	859,300.00
Commercial Buildings	3,312,800.00
Electric Company	758,782.00
Errol Hydro	9,000,000.00
Non-Taxable Land	4,379,500.00
Non-Taxable Buildings	<u>1,224,600.00</u>
TOTAL BEFORE EXEMPTIONS	\$ 49,182,020.00

Non-Taxable Exemptions	\$ - 5,604,100.00
Elderly Exemptions	- 10,000.00
Veterans Exemptions	<u>- 2,100.00</u>
TOTAL NET VALUATION AFTER EXEMPTIONS	\$ 43,565,820.00

TAX RATE

Municipal (Town)	- .85
School (Local)	4.43
School (State)	6.48
County	<u>4.29</u>
Total	\$13.99

2001 Equalization Factor 100%

SUMMARY OF PAYMENTS
Actual Payments

Selectmen, Salaries and Expenses	\$ 16,645.93
AFLAC	4.71
Administrative Financial, Salaries and Expenses	14,941.25
Town Meeting Salaries and Expenses	1,093.24
Town Clerk Salaries and Expenses	6,390.43
Voter Registration	271.39
Accounting and Auditing	6,549.00
Tax Collector Salaries and Expenses	6,005.22
Treasurer Salaries and Expenses	1,466.02
Data Processing	6,524.30
Legal Expenses	158.00
Planning and Zoning Boards	484.59
Government Buildings	14,459.51
Cemeteries	709.86
Insurance	5,337.62
Police Department	2,398.30
Fire Department	4,903.01
Akers Pond Association	4,533.00
Street Lighting	1,743.06
Sidewalk Maintenance	292.50
Transfer Station	35,212.22
Health	9,970.00
Welfare-fireworks	1,200.00
Library	12,461.69
Debt Service	30,448.26
Capitol Flood Outlay (reimbursed from grant money)	74,000.00
Overpayments	408.87
Transfer from General Fund	1,000.00
School Expense (Town)	379,242.30
School Expense (State)	52,853.00
State of New Hampshire (Vitals)	306.50
Taxes Bought by Town	-0-
Coos County Tax	188,033.00
Radio Communications	5,017.85
Paint Town Boundaries	5,761.80
Water Department	15,330.68
Sewer Department	<u>1,376.25</u>
	\$ 907,533.36

TOTAL EXPENDITURES

Report of the Water Department

Water Rents Uncollected as of January 1, 2001.....	\$ 1,289.32
Interest Billed in 2001.....	109.14
Water Rents Billed in 2001..	<u>10,882.34</u>
Total Billed	\$ 12,280.80

Water Rents Collected through December 31, 2001.....	\$ - 11,481.21
Credit of Prepaid Water Rent.....	- 2.46
Abatement of Water Rents.....	<u>- 58.55</u>
Total Water Rents Owed as of January 2, 2002.....	\$ 738.58

Financial Report

Cash in hands of Treasurer January 1, 2001.....	\$ - 26,447.96
Rents Collected in 2001.....	\$ +11,481.21
Expenses in 2001.....	<u>\$ - 15,330.68</u>
	\$ -30,297.43

Report of the Sewerage Department

Sewer Fees Uncollected as of January 1, 2001.....	\$ 1,159.40
Billed in 2001.....	\$ 9,900.80

Total Billed	\$ 11,060.20
--------------	--------------

Sewerage Fees Collected through December 31, 2001.....	\$ 9,441.80
--	-------------

Total Fees Due	\$ 1,618.40
----------------	-------------

Financial Report

Cash in hand of Treasurer, January 1, 2001.....	\$ 12,957.30
Fees Collected in 2001.....	\$ 9,441.80
Expenses in 2001.....	\$ 1,376.25

Total Assets	\$ 21,022.85
--------------	--------------

Town of Errol

COMBINING FINAL BALANCE SHEET

All Agency Funds

Level of Detail = Primary/Detail

As of December 31, 2001 *** Not a Closed Period ***

LIABILITIES AND FUND EQUITY	Governmental Fund Types			Totals (memorandum)	
	GENERAL FUND	WATER FUND	SEWER FUND	December 2001	December 2000
LIABILITIES:					
DUE FROM OTHER FUNDS	...	...	...	...	...
ACCOUNTS AND WARRANTS PAYABLE	4,225.59	...	...	4,225.59	4,138.54
CONTRACTS PAYABLE	48,156.96	...	...	48,156.96	48,156.96
DUE TO OTHER GOVERNMENTS	74,030.00	...	...	74,030.00	74,030.00
DUE TO SCHOOL DISTRICTS	363,799.00	...	...	363,799.00	363,799.00
DUE TO OTHER FUNDS	37,160.26	32,160.09	...	69,320.35	32,949.05
*** UNDEFINED SUBACCOUNT	...	...	1,429.00	1,429.00	52.75
NOTES PAYABLE - CURRENT	...	...	...	...	...
LIABILITIES:	527,371.81	32,160.09	1,429.00	560,960.90	523,126.30
FUND EQUITY:					
RESERVE FOR ENCUMBRANCES	...	...	...	...	...
UNRESERVED FUND BALANCE	(130,356.08)	(28,583.29)	8,968.10	630,441.53	(246,268.40)
FUND EQUITY:	(130,356.08)	(28,583.20)	8,968.10	630,441.53	(246,268.40)
LIABILITIES AND FUND EQUITY:	397,015.73	3,576.89	10,397.10	1,191,402.43	276,857.90
ASSETS:					
CASH AND EQUIVALENTS	45,222.68	1,784.42	(7,194.03)	39,813.07	(77,472.57)
TAXES RECEIVABLE	319,496.80	...	...	319,496.80	319,496.80
TAX LIENS RECEIVABLE	1,581.72	...	...	1,581.72	1,581.72
ACCOUNTS RECEIVABLE	...	(17,703.28)	(13,701.21)	(31,404.49)	(10,503.12)
DUE FROM OTHER GOVERNMENTS	2,914.99	...	...	2,914.99	2,914.99
DUE FROM OTHER FUNDS	24,494.26	19,495.75	17,664.51	61,654.52	23,906.97
CONSTRUCTION IN PROGRESS	...	...	...	...	...
IMPROVEMENTS OTHER THAN BUILDINGS	...	...	...	...	...
TAX DEEDED PROPERTY	3,305.28	...	...	3,305.28	3,305.28
DUE TO OTHER FUNDS	...	...	13,627.83	13,627.83	13,627.83
ASSETS:	397,015.73	3,576.89	10,397.10	410,989.72	276,857.90

Schedule of Town Property

DECEMBER , 2001

DESCRIPTION	VALUE
Town Hall, Land & Building	\$ 240,300.00
Furniture & Equipment	16,500.00
Library & Land & Building	53,300.00
Furniture & Equipment	5,000.00
Value of Books in Library	96,830.00
Police Department	
Cruiser	24,000.00
Equipment	5,000.00
Fire Department - Land & Building	72,700.00
Equipment	10,000.00
Water Supply Facilities	9,000.00
Sewer Plant	180,000.00
School, Land & Building	359,200.00
Equipment	68,000.00
Transfer Station, Land & Building	32,000.00
Equipment	20,000.00
Scott Grover Estate (Akers Pond)	128,600.00
George Lizotte Lot	10,000.00
Leeman Lot	30,000.00
Brooks Lot	5,200.00
Hurlburt Ave (U02-0020)	30,400.00
Hurburt Ave (U02-0027)	11,900.00
TOTAL TOWN PROPERTY	\$1,407,930.00

**Schedule of Long-Term Indebtedness
December 31, 2001**

Town Hall Long-Term Note Outstanding	\$ 148,282.67
Total Long-Term Note Outstanding	\$ 9,465.00

Reconciliation of Outstanding Long-Term Indebtedness

Debt Retirement During Fiscal Year - Town Hall	\$ 21,183.24
Total Debt Retirement During Year	21,183.24
Outstanding Long Term Debt 2001	\$ 127,099.43

**AKERS POND ROAD ASSOCIATION
December 31, 2001**

Receipts 2001	\$ 4,533.42
Highway Block Grant - For the Roadwork	
Expenses 2001	
Road Maintenance-Summer, Winter & Paving	\$ 4,533.42
Budget for 2002	\$ 4,503.95

Paul Gagne
Secretary - Akers Pond Road Association

TREASURER'S REPORT- 2001

General Fund

Balance January 1, 2001	\$ 131,189.02
Income:	1,025,897.15
Expenditures:	909,472.76
Balance December 31, 2001	\$ 247,613.41

General Fund

Created: October 27, 1994	
Purpose: Acquire Interest	
How Invested: MBIA Savings	
Balance January 1, 2001	\$ 121,538.69
Interest Earned:	4,635.05
Income:	0
Expenditures:	0
Balance December 31, 2001	\$ 126,173.74

Radio Communications

Created: January 27, 1997	
Purpose: Radio Systems	
How Invested: MBIA Savings	
Balance January 1, 2001	\$ 12,050.80
Interest Earned:	316.25
Income:	0
Expenditures:	6,000.00
Balance Desember 31, 2001	\$ 6,367.05

Landfill Closure

Created: July 18, 1997	
Purpose: Landfill Closure	
How Invested: Checking Account	
Balance January 1, 2001	\$ 44.39
Income:	0
Expenditures:	0
Balance December 31, 2001	\$ 44.39

Errol Disaster Recovery Project

Created November 15, 2001	
Purpose:	
How Invested: Checking Account	
Balance January 1, 2001	\$ 0.00
Income:	66,750.00
Expenditures:	62,650.00
Balance December 31, 2001	\$ 4,100.00

Errol Emergency Water Project

Created: November 1, 2001	
Purpose:	
How Invested: Checking Account	
Balance January 1, 2001	\$ 0
Income:	152,672.00
Expenditures:	152,572.00
Balance December 31, 2001	\$ 100.00

TREASURER'S REPORT - 2001

Combined Accounts

Balance January 1, 2001	\$ 264,822.90
Income:	1,245,319.15
Interest:	4,951.30
Expenditures:	<u>1,130,694.76</u>
Balance December 31, 2001	\$ 384,398.59

TOWN CLERK'S ANNUAL REPORT
JANUARY 1, 2001 - DECEMBER 31, 2001

Auto Registrations-----	\$75,220.00
Titles (75)-----	150.00
Decals (367)-----	734.00
UCC'S (16)-----	262.75
Wetland Permits (1)-----	10.00
Dog Licenses (77)-----	464.00
Vital Records-----	385.00
Candidate Filings-----	7.00

TAX COLLECTOR'S REPORT 2001

<u>UNCOLLECTED TAXES</u> <u>BEGINNING OF YEAR</u>	<u>LEVY FOR YEAR</u> <u>OF THE REPORT</u>	<u>PRIOR YEAR</u> <u>2000</u>
PROPERTY TAXES	XXXXXXXXXXXX	230843.87
LAND USE CHANGE	XXXXXXXXXXXX	3000.00
UTILITIES-SEWER	XXXXXXXXXXXX	1159.40
EXCAVATION TAX	XXXXXXXXXXXX	324.33
<u>TAXES COMMITTED</u> <u>THIS YEAR</u>		
PROPERTY TAXES	604255.79	
LAND USE CHANGE	1130.00	
YIELD TAXES	44661.16	
UTILITIES-SEWER	9900.80	
GRAVEL TAX	342.68	
EXCAVATION TAX	580.59	
<u>OVERPAYMENT</u>		
PROPERTY TAXES	174.61	175.00
COLLECTED INT.-LATE TAXES	368.33	2446.77
COSTS BEFORE LIEN		876.25
<u>TOTAL DEBITS</u>	=====	=====
	661413.96	238825.62

TAX COLLECTOR'S REPORT 2001

<u>REMITTED TO TREASURER</u>	<u>LEVY FOR YEAR OF THE REPORT</u>	<u>PRIOR YEAR 2000</u>
PROPERTY TAXES	556208.61	219104.99
LAND USE CHANGE	1130.00	1000.00
YIELD TAXES	44128.56	0.00
UTILITIES-SEWER	8282.40	1159.40
GRAVEL TAX	342.68	0.00
EXCAVATION TAX	296.44	324.33
INTEREST	368.33	1264.75
CONVERSION TO LIEN		15520.23
COSTS NOT LIENED		136.00
<u>ABATEMENTS MADE</u>		
PROPERTY TAXES	456.07	315.76
INTEREST		.16
<u>UNCOLLECTED TAXES</u>		
PROPERTY TAXES	47754.13	0.00
YIELD TAXES	532.60	
UTILITIES-SEWER	1618.40	
EXCAVATION TAX	284.15	
<u>TOTAL CREDITS</u>	=====	=====
	661402.37	238825.62

NOTE: 2001 property tax payments in the amount of \$11.59 were collected during the month of December 2000 and so do not appear in the payments collected above.

TAX COLLECTOR'S REPORT 2001

TAX LIENS

<u>DEBITS</u>	<u>LAST YEAR'S LEVY</u>	<u>PRIOR YEAR</u>	<u>PRIOR YEAR</u>
	2000	1999	1998
UNREDEEMED LIENS BEGINNING OF YEAR	0	4804.62	1446.75
LIENS EXECUTED	15520.23	0	0
INTEREST AND COST	267.53	722.83	533.71
	=====	=====	=====
TOTAL DEBITS	15787.76	5527.45	1980.46
<u>REMITTED TO TREASURER</u>			
REDEMPTIONS	3909.71	3117.28	1327.19
INTEREST AND COST	267.53	722.83	533.71
UNREDEEMED LIEN BALANCE	11610.52	1687.34	119.56
	=====	=====	=====
TOTAL CREDITS	15787.76	5527.45	1980.46

REPORT of TRUST and CAPITAL RESERVE FUNDS
for the TOWN of ERROL
DECEMBER 31, 2001

LAWRENCE ZWICKER

Created: March 12, 1958	Purpose: Cemetery	How Invested: Savings Bank
Balance beginning of Year:	\$1,200.39	
Income during year:	\$25.28	
Balance end of year:	\$1,225.67	

ALICE HAWKINS

Created: December 12, 1965	Purpose: Cemetery	How Invested: Savings Bank
Balance beginning of year	\$816.09	
Income during year:	\$17.17	
Balance end of year:	\$833.26	

MADELINE M. HART

Created: November 23, 1984	Purpose: Cemetery	How Invested: Savings Bank
Balance beginning of year	\$961.04	
Income during year:	\$20.23	
Balance end of year:	\$981.27	

MERIT W. BEAN

Created: June 29, 1987	Purpose: Cemetery	How Invested: Savings Bank
Balance beginning of year	\$962.93	
Income during year:	\$20.27	
Balance end of year:	\$983.20	

ROBERT BEAN

Created: December 22, 1988	Purpose: Cemetery	How Invested: Savings Bank
Balance beginning of year	\$386.83	
Income during year:	\$8.13	
Balance end of year:	\$394.96	

WALTER & LENA READIO

Created: April 8, 1993	Purpose: Cemetery	How Invested: Savings Bank
Balance beginning of year	\$323.28	
Income during year:	\$6.80	
Balance end of year:	\$330.08	

LEONARD JORDAN

Created: June 9, 1995	Purpose: Cemetery	How Invested: Savings Bank
Balance beginning of year	\$352.91	
Income during year:	\$7.41	
Balance end of year:	\$360.32	

LINWOOD JORDAN

Created: June 9, 1995	Purpose: Cemetery	How Invested: Savings Bank
Balance beginning of year	\$352.91	
Income during year:	\$7.41	
Balance end of year:	\$360.32	

FIRE TRUCK FUND

Created: February 12, 1964
 Balance beginning of Year:
 Income during year:
 Balance end of year:

Purpose: Fire Truck

\$540.00
 \$11.36
\$551.36

How Invested: Savings Bank

SCHOOL BUILDING FUND

Created: January 12, 1988
 Balance beginning of Year:
 Income during year:
 Balance end of year:

Purpose: School Building

\$43,147.60
 \$909.12
\$44,056.72

How Invested: Savings Bank

POLICE CRUISER FUND

Created: September 28, 1998
 Balance beginning of Year:
 Income during year:
 Balance end of year:

Purpose: Police Cruiser

\$532.09
 \$11.19
\$543.28

How Invested: Savings Bank

SOLID WASTE FUND

Created: March 10, 1991
 Balance beginning of Year:
 Income during year:
 Balance end of year:

Purpose: Landfill closure

\$43,851.81
 \$923.95
\$44,775.76

How Invested: Savings Bank

AMBULANCE FUND

Created: December 31, 1997
 Balance beginning of Year:
 Income during year:
 Balance end of year:

Purpose: Ambulance

\$656.62
 \$13.82
\$670.44

How Invested: Savings Bank

TENNIS/BASKETBALL FUND Town Funds

Created: September 28, 1998
 Balance beginning of Year:
 Income during year:
 Balance end of year:

Purpose: Tennis Court

\$10,642.66
 \$224.22
\$10,866.88

How Invested: Savings Bank

SPECIAL EDUCATION FUND

Created: December 23, 1996
 Balance beginning of Year:
 Income during year:
 Balance end of year:

Purpose: Special Education

\$11,337.13
 \$291.36
\$11,628.49

How Invested: Savings Bank

RECREATION FUND

Created: January 15, 1999
 Balance beginning of Year:
 Income during year:
 Balance end of year:

School Funds

Purpose: Recreation

\$10,549.24
 \$222.26
\$10,771.50

How Invested: Savings Bank

LIBRARY BUILDING FUND

Created: June 30, 2000	Purpose: Library Building	How Invested: Savings Bank
Balance beginning of Year:		\$1,013.84
Income during year:		\$2,038.70
Balance end of year:		\$3,052.54

FIRE STATION BUILDING FUND

Created: April 30, 2001	Purpose: Fire Station Building	How Invested: Savings Bank
Balance beginning of Year:		\$1,000.00
Income during year:		\$12.68
Balance end of year:		\$1,012.68

SCHOOL TECHNOLOGY FUND

Created: September 26, 2001	Purpose: School Technology	How Invested: Savings Bank
Balance beginning of Year:		\$5,000.00
Income during year:		\$3.45
Withdrawn during Year		\$4,131.00
Balance end of year:		\$872.45

TOTALS of TRUST and CAPITAL RESERVE FUNDS
December 31, 2001

BALANCE BEGINNING of YEAR	\$125,196.64
NEW FUNDS CREATED	\$6,000.00
INCOME DURING YEAR	\$7,205.54
EXPENDITURES	\$4,131.00
BALANCE END of YEAR	\$134,271.18

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

Clara Grover
Carl Ruel
Elaine Laflamme

Errol Public Library - Expense Report 2001

<u>Account</u>	<u>2001 Budget</u>	<u>2001 Spent</u>	<u>2002 Budget</u>
Salary Librarian	\$ 5,616.00	\$ 5,348.00	\$ 7,020.00
FWT/FICA/Medi	450.00	442.88	537.03
Unemployment	40.00	-0-	40.00
Workers Comp	40.00	-0-	40.00
Books	1,700.00	1,434.16	1,700.00
Videp/Audio	700.00	442.89	600.00
Fuel	600.00	607.61	700.00
Periodicals	350.00	477.41	350.00
Telephone/Internet	800.00	917.56	1,200.00
Plowing	200.00	120.00	120.00
Postage	40.00	48.41	50.00
Supplies	880.00	2,234.97	880.00
Travel	250.00	-0-	100.00
Program	25.00	-0-	-0-
Education	800.00	189.00	250.00
Fixtures/Furniture	-0-	-0-	550.00
Maintenance	1,250.00	1,063.29	1,250.00
Miscellaneous	<u>74.00</u>	<u>60.00</u>	<u>74.00</u>
TOTAL	\$ 13,815.00	\$ 13,386.18	\$ 15,461.03

Income

2000 Surplus	\$ 1,012.47
2001 Appropriations	13,815.00
Fines & Donations	245.00
Book Replacements & Sales	136.20
Friends reimbursement for checks	<u>621.38</u>
TOTAL	\$ 15,830.05

2002 Budget	\$ 15,461.03
Minus 2001 Surplus	<u>1,076.28</u>
TOTAL	\$ 14,384.75

Purchases:

Double side bookcase
 2 computer tables & chairs
 Had carpets cleaned

2001 Librarian's Report

The trustees and I want to thank everyone for the contributions to the library this past year, whether in donated time, money, books or videos.

It has been an exciting year. We had our summer reading program. It was very successful. We felt that Brenda did a wonderful job. This fall Brenda did a wonderful job. This fall, Carol Hall started a story hour and that is a lot of fun for the children. We have had as many as nine children attend.

The library received the CLIF awards this year and we now have over 75 new children's books. The children and mothers are all enjoying them.

The friends are going on their eighth year this March and all are welcome. They are doing a great job. They have had two book sales. One at the Wildlife Festival and the other one was the Saturday after Thanksgiving. They are planning another one in warm weather.

Thank you, John, for your help in winding the clock, it's nice to have it running and it wouldn't be without your help.

Respectively submitted,

Anne Bragg

2001 Librarian's Report

CIRCULATION:

Adult Fiction	1296
Adult Non-Fiction	1171
Adult Periodicals	1985
Adult Recordings, Videos & Tapes	1023
Juvenile Fiction	4391
Juvenile Non-Fiction	1015
Juvenile Periodicals	398
Juvenile Recordings	280
Juvenile Video's	1239
Juvenile Miscellaneous Toy & Puzzles	211

REGISTERED BORROWERS:

Adult	209
Junior	104

INTERLIBRARY LOAN:

Borrowed	423
Lent	320

COLLECTION:

Donated Books	475
Purchased	120
Video's Purchased	30

VITAL STATISTICS

2002

MARRIAGES

Jeffrey D. Scholz & Angie L. Monroy, October 14, 2001

DEATHS

James E. Stambaugh on April 14, 2001

John J. Travers on August 3, 2001

Florence Damm on October 26, 2001

BIRTHS

Connor Lemieux born to Todd and Kathy Lemieux

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS
5 MIDDLE STREET - LANCASTER, N.H. 03584

FRANCIS J. DINEEN, C.P.A.
DONALD L. CRANE, C.P.A.
LINDA P. SPINA, C.P.A.

603 788-4928
603 788-4636
FAX 603 788-3830

TRANSMITTAL AND COMMENTARY LETTER

To the Board of Selectmen,
Errol, New Hampshire:

In planning and performing our audit of the financial statements of the Town of Errol, New Hampshire for the year ended December 31, 2000, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance of the internal control structure.

However, during our audit we became aware of the following conditions that should be corrected in order to strengthen internal controls and operating efficiency. This letter does not affect our report dated July 19, 2001 on the Town's financial statements. These remarks are being made in the hope that they will improve existing procedures and are not intended to criticize Town personnel.

1. *Condition*

At yearend, the Town had approximately \$111,000 in its checking account, earning no interest. Additionally, the Trustees of the Trust Funds held about \$128,000 in savings accounts bearing interest at 2¾%-3%.

Recommendation

Again this year, we recommend that the Selectmen and Treasurer move excess funds that are not needed in the near term from the Town's checking account to New Hampshire Public Deposit Investment Pool (NHPDIP) or other investments with a comparable yield and liquidity. We also recommend investigating a change from a regular checking account to an interest-bearing checking account so that all funds are earning at least a nominal rate of interest. More careful cash management may yield several thousand dollars of additional income annually.

Similarly, as before, we recommend that the Trustees invest all trust funds in certificates of deposit or in NHPDIP. Such a change could substantially increase the annual interest earned on these funds.

Board of Selectmen
Town of Errol

2. *Condition*

Selectmen's approval for pay changes for Town employees is not documented in writing.

Recommendation

Any change in pay for a Town employee should be signed by a majority of the Selectmen and placed in the employee's personnel file as evidence that the pay change is properly authorized.

It is our understanding that the Selectmen have taken steps, subsequent to yearend, to implement this suggestion.

In our report for the year ended December 31, 1999, we indicated that the Town's records were neither complete nor accurate at the time we began our audit work. This condition stemmed from the untimely, and unexpected, departure of the Town's bookkeeper and the subsequent discovery that a significant backlog of work had been left undone. We were pleased this year that the accounting records were complete and supporting records were accessible and provided a good audit trail. We commend the Town's officers and employees for their diligence and perseverance in resolving this matter.

We appreciate the warm welcome and helpfulness extended us by the Town's administrative staff during the audit.

Very truly yours,


Francis J. Dineen & Co.

July 19, 2001

Errol Recreation Committee Report

Another recreation committee was formed in April of 2001. After reviewing information from past committees, the amount of funds already set aside for recreation by the town and the school, and assessing the results from a community survey, it was decided to apply for federal matching funds for three recreation projects this year. The grant requests will be submitted in March and we should have an answer in June as to the amount of federal funds that will be available.

The first project is the completion of the tennis/basketball court. The base has been laid so that it has a season to compact, thanks to the Errol Parents Committee. Our first choice of placement was behind the library, but because of the proximity of the well head, the DES would not allow that placement. We will complete this project this summer.

The second project is to upgrade the playground. If we receive the matching grant, we will be able to put in a play system that includes slides, climbing areas, a raised platform and arm strength bars. We would also repair the swings and put new surfacing in the area. This playground will be a community build project. We would also re-level the playing field and have a backstop for ballgames.

The third project will be to improve the gravel boat ramp access to Akers pond that is on town land. The boat registration money was being set aside for this purpose since 1998 and, if we receive the federal match, we will put in linked concrete pads to go into the water, have a handicap accessible dock and increase and improve the parking area. The Akers Pond Road Association has pledged materials and the labor to build an information kiosk and picnic tables and/or benches.

If we do not receive matching funds, we will have to scale back the above projects. We have included a warrant article for additional money to complete the tennis/basketball court this year, even if we fail to get the federal match. This project has been mostly funded for several years, but the interest earned does not catch up with the increase in costs to build. If we get the grant, then we will not spend this additional money.

Sincerely,
Errol Recreation Committee

Message from the Selectmen

Dear Townspeople of Errol,

2001 was a very productive year for the Selectmen.

In June of 2001, the Town's well at the Town Hall went dry. That left only the well at the library to feed the main street side. The town had another well which is on the east side of the river. The Selectmen got permission to run a water line from the east side under the bridge and connect it with the Main Street line. This connection was only a temporary solution. The Selectmen made a request for a grant to hook both sides together permanently. We were granted the request and received \$350,000.00. This gave the Selectmen the finances to make the improvements on our water system. We connected the two water mains by burrowing a line under the river so it wouldn't freeze. With the remainder of the grant, the Selectmen are going to make improvements to the Ease side well and build a new building to house the well and the storage tank.

The Selectmen hired a company to hydrofracture the town hall well. This was very successful and we ended up with about 20 gallons per minute. This was not covered by the grant money.

The Town now has good water pressure and enough water to supply the Town.

The Selectmen (Fran Coffin and Larry Enman) would like to recognize one of the Town employees for doing a superb job. She has learned the Cama System and the financial system on the computer. The system is very complex and it takes months before a person can master it. Cheryl put in a lot of hours that she did not bill the town for. Cheryl Lord, the Selectmen of the Town of Errol salute you for a job well done. Cheryl will be working on the state certification and assessing standards mandated by the DRA. This will involve a complete review of all of our records and possibly a revaluation. Our town will have to be in compliance by 2005.

The flood mitigation grant that the town received in 2001 is going along smoothly. The Town changed assessors in the fall of 2001. Any home owner that requested an assessment will be assessed again. The Selectmen have been notified that we can get an extension on the time that the grant was given.

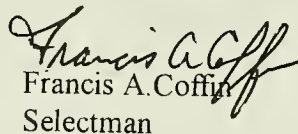
The Selectmen would like to thank all of the Town Officers and Town employees for doing a great job during the year 2001 and helping the Selectmen keeping your taxes down.

The Selectmen hope that 2002 will be just as productive as 2001. The Selectmen's meetings are the first and third Mondays of each month. We welcome our residents and tax payers to attend our meetings.

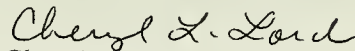
Your Board of Selectmen



Larry S. Enman
Chairman - Selectmen



Francis A. Coffin
Selectman



Cheryl L. Lord
Selectman

ERROL TOWN MEETING MARCH 13, 2001

Deputy Moderator, Francis Coffin opened the polls at 3:00 p.m., with the reading of Article 1. The polls remained opened until the close of the business meeting.

The business meeting opened promptly at 7 p.m., with the first reading of the Warrant by Moderator, Thomas Bembridge.

Sharon Miller made a motion to dispense with the first reading of the Warrant. Motion was seconded by Wanda Garrow. A voice vote was held and was in the affirmative. Motion was passed.

ARTICLE I: To choose all necessary Town Officers for the year ensuing.

Selectman for three years: Larry Enman 48, Charles Kurtz 1, Ralph Sweatt 1, Carl Ruel 1, Karen Bembridge 1, Tadd Drumm 1.
Larry Enman was declared elected Selectman for three years.

Tax collector for three years: Terri Ruel 54, Fay Hall 1.
Terri Ruel was declared elected Tax Collector for three years.

Treasurer for three years: Carolyn Labrecque 54.
Carolyn Labrecque was declared elected Treasurer for three years.

Library Trustee for three years: Fay Hall 56.
Fay Hall was declared elected Library Trustee for three years.

Trustee of the Trust Funds
for three years: Lori Hall 5, Carl Ruel 3, Clara Grover 2, John Travers 1, Ronald Bourassa 1, Patricia Calder 1, Warren Robichaud 1, Daniel Baillargeon 1, Charles Kurtz 1, Dennis Dupuis 1, Susan Dupuis 1, Wanda Garrow 1, Robert Lord 1, Gladys McEwen 1, Gloria Coffin 1.
Lori Hall was declared Trustee of the Trust funds for three years.

Cemetery Commissioner
for three years: John Travers 13, Robert Lord 5, Christopher Bean 3, Thomas Bembridge 2, Lorreanne Baillargeon 1, Dennis Dupuis 1, Russell Barnett 1, Ralph Sweatt 1, Charles Kurtz 1, Alex Grover 1.
John Travers was declared Cemetery Commissioner for three years.

Cemetery Commissioner
for two years: John Travers 6, Thomas Bembridge 3, Ralph Sweatt 1, David Hall 1, Robert Lord 1, Alex Grover 1, Cheryl Lord 1, Michael Hall 1.

Position was declared vacant since John Travers had been elected Cemetery Commissioner for three years.

Zoning Board for three years: Thomas Bembridge 9, Clara Grover 2, Charles Kurtz 2, Karen Bembridge 1, Ronald Bourassa 1, Bertrand Lariviere 1, Diane Linkenbach 1, Robert Lord 1, Lila Plante 1.
Thomas Bembridge was declared Zoning Board member for three years.

Zoning Board for two years: Norman Eames 3, Thomas Bembridge 1, Gloria Coffin 1, Dennis Dupuis 1, Alex Grover 1, Michael Hall 1, Charles Kurtz 1, Robert Lord 1, Gladys McEwan 1, Sharon Miller 1, Roger Tremblay 1.
Since Norman Eames is already on the zoning board, the position was declared vacant.

Planning Board for three years: Clara Grover 44, Francis Coffin 1, Gladys McEwan 1, Carl Ruel 1, Ralph Sweatt 1.
Clara Grover was declared Planning Board member for three years.

ARTICLE II: To see if the Town will vote to raise and appropriate \$6,000 for the support of the Errol Rescue Squad, Inc. (Recommended by the Board of Selectmen).
A motion was made by Larry Enman and seconded by Sharon Miller to accept Article II as read. There being no discussion, a voice vote was held and was in the affirmative. Article II was passed.

ARTICLE III: To see if the Town will vote to raise and appropriate \$123,542.00 for General government.

Executive	\$40,336.00
Election & Registration	8,575.00
Financial Administration	34,875.00
Legal Expense	1,000.00
Planning & Zoning	1,000.00
Town Hall	28,270.00
Cemetery	1,486.00
Insurance	<u>8,000.00</u>
	\$123,543.00

A motion was made by Larry Enman and seconded by Raymond Labrecque to accept the Article as read. Robert Lord remarked that we could take cemetery funds out of the Article, but Larry Enman explained that the funds still had to be voted on in order to be spent. there being no further discussion, a voice vote

was held and was in the affirmative. Article III was passed.

ARTICLE IV:

To see if the Town will vote to raise and appropriate \$29,893.00 for Public Safety.

Police Department	\$19,325.00
Fire Department	10,368.00
Emergency Management	<u>200.00</u>
	\$29,893.00

A motion was made by Sharon Miller and seconded by Carolyn Labrecque to table Article IV until Article XIV is read. There being no further discussion, a voice vote was held and was in the affirmative. Article IV was tabled.

ARTICLE V:

To see if the Town will vote to raise and appropriate \$13,788.00 for Highways, Streets and Bridges.

Akers Pond Association	\$7,288.00
Street Lighting Electricity	2,500.00
Enhanced 911	3,500.00
Sidewalk Maintenance	<u>500.00</u>
	\$13,788.00

A motion was made by Francis Coffin and seconded by Larry Enman to amend Article V to reduce the amount of funds for Akers Pond Association to \$4,533.00 and the total to \$11,033.00. Richard Nadig asked where the money for Enhanced 911 was going. Francis Coffin explained that they were coming back in the spring to finish the job. Bernard Ross asked about Akers Pond Association money and what it was used for. Larry Enman explained. There being no further discussion, a voice vote was held and was in the affirmative. The amendment to Article V was passed.

To see if the Town will vote to raise and appropriate \$11,033.00 for Highways, Streets and Bridges.

Akers Pond Association	\$4,533.00
Street Lighting electricity	2,500.00
Enhanced 911	3,500.00
Sidewalk Maintenance	<u>500.00</u>
	\$11,033.00

The Moderator re-read the Article as amended. A motion was made by Sharon Miller and seconded by Francis Coffin to accept Article V as amended. No discussion was held. A voice vote was

held and was in the affirmative. Article V, as amended, was declared passed.

ARTICLE VI: To see if the Town will voted to raise and appropriate \$92,787.00 for the balance of the budget in miscellaneous departments.

Transfer Station	\$38,961.00
Welfare	3,000.00
Debt/Service/Town Hall	32,000.00
Overpayments/ Abatements	4,000.00
Radio Communications	5,665.00
Vitals	400.00
Town Boundaries	<u>8,760.00</u>
	\$92,787.00

A motion was made by Larry Enman and seconded by Sharon Miller to accept the Article as read. Herbert Downs asked about provisions for Radio Communications. He asked if it would be feasible to have people pay for use of radio towers. Francis Coffin replied that the money for this was a Government grant and was not available for private use. There being no further discussion, a voice vote was held and was in the affirmative. Article VI was passed.

ARTICLE VII: To see if the Town will vote to raise and appropriate \$19,550.00 for the Water and Sewer Departments.

Water Department	\$9,900.00
Sewer Department	<u>9,650.00</u>
	\$19,550.00

A motion was made by Larry Enman and seconded by Raymond Labrecque to accept the Article as read. There being no discussion, a voice vote was held and was in the affirmative. Article VII was passed.

ARTICLE VIII: To see if the Town will vote to raise and appropriate \$3,870.00 for the support of the following outside services.
(Recommended by the Board of Selectmen.)

Upper Connecticut Valley Hospital	\$ 800.00
U.C.V./A.V.	350.00
U.C.V.H. Home Health	2,000.00
Tri County Cap	600.00
Red Cross	<u>120.00</u>
	\$3,870.00

A motion was made by Sharon Miller and seconded by Francis Coffin to accept the Article as read. There being no discussion, a voice vote was held and was in the affirmative. Article VIII was passed.

ARTICLE IX: To see if the Town will raise and appropriate \$13,815.00 for the Library Trustees.
A motion was made by Meri Tivey and seconded by Francis Coffin to accept the Article as read. There being no discussion, a voice vote was held and was in the affirmative. Article IX was passed.

ARTICLE X: To see if the Town will vote to raise and appropriate \$1,000.00 to be added to the Library Building Trust Fund. This sum to come from fund balance surplus and no amount to be raised from taxation. (Recommended by the Library Trustees.)

A motion was made by Raymond Labrecque and seconded by Francis Coffin to accept the Article as read. There being no discussion, a voice vote was held and was in the affirmative. Article X was passed.

ARTICLE XI: To see if the Town will raise and appropriate \$1,200.00 for the support of the Unbagog Area Chamber of Commerce's 4th of July Celebration.
A motion was made by Herbert Downs and seconded by Larry Enman to accept the Article as read. There being no discussion, a voice vote was held and was in the affirmative. Article XI was passed.

ARTICLE XII: To see if the Town will vote to establish a Fire Station Building Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of future renovations to the building and to raise and appropriate the sum of \$1,000.00 to be placed in this fund. This sum to come from the fund balance surplus and no amount to be raised from taxation.
(Recommended by the Board of Selectmen.)

A motion was made by Raymond Labrecque and seconded by Wanda Garrow to accept the Article as read. There being no discussion, Article XII was passed.

ARTICLE XIII: Polling hours in the Town of Errol are now 8:00 a.m. to 7:00 p.m..

Shall we place a question on the state election ballot to change polling hours so that the polls shall open at 11:00 a.m. and close at 7:00 p.m. for all regular state elections beginning in the year 2002.

(Recommended by the Board of Selectmen.)

A motion was made by Sharon Miller and seconded by Wanda Garrow to accept the Article as read. Tadd Drumm asked why the hours were being changed. Larry Enman explained that the hours that are held now are too long for the amount of voters we have. The shortened hours were sufficient to accommodate all our voters. There being no further discussion, a voice vote was held and was in the affirmative. Article XIII was passed.

ARTICLE XIV:

To see what action the voters would like the Board of Selectmen to take regarding the Police Department.

(Advisory only.)

- a) Continue as is.
- b) Hire full time
- c) To abolish
- d) To consolidate with county or other town.

Selectman, Francis Coffin explained the four options to everyone. A discussion followed. Terri Ruel asked if anyone had looked into hiring someone who could do a variety of jobs around town and not just police work. She felt a number of jobs could be consolidated to provide someone with a full time job. It would save money in the long run. She also commented that it would be a good thing for the school children to know there is a police officer in town, and that the Rescue Squad sometimes have to wait a long time before the State Police can get to them when they have an emergency. Francis Coffin stated that the State Police are here at night quite often. Herbert Downs thought it a good idea to get someone from town and send them to be trained in order to have an on call officer. Richard Nadig talked about a part time officer from Berlin. Errol had this arrangement before, and he felt it had gone well. He felt we should do this again.

Francis Coffin commented that when we had that arrangement before, and the officers only came here when they had time. He felt we were getting poor coverage.

A voice vote was held to see what option everyone was most in favor of having the Selectmen look into.

Option D "to consolidate with county or other town," was the popular choice.

Sharon Miller then made a motion to untable Article IV. The motion was seconded by Francis Coffin. A voice vote was held and the motion to untable article IV was passed. A motion was made by Raymond Labrecque and seconded by Francis Coffin to accept Article IV as read. There being no discussion, a voice vote was held and Article IV was passed.

ARTICLE XV:

To bring any other business before this meeting. Sharon Miller asked if there was a conflict of interest with Cheryl Lord being both selectperson and Administrative Assistant. Francis Coffin explained that the Selectmen had called the DRA to ask that question, and were told there was not a conflict, since the Selectmen are responsible for work done in the office if there is no one to do it.

Charlie Kurtz asked if the Selectmen had looked into investing funds from the Town's different account into New Hampshire Public Deposit Investment Pool as recommended by the Town accountants.

Larry Enman replied that the Selectmen are looking into this matter.

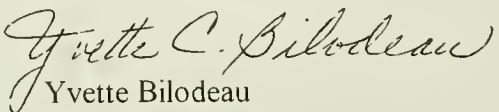
Alex Grover asked that the Town Minutes be included in the Town Report each year. This had been asked for in the past and had yet to be done.

Norman Eames asked if the Selectmen had paid the School Tax to the State yet. Larry Enman said that they are holding it back this year until DRA decided what to do.

Since there was nothing further to be discussed, Tadd Drumm made a motion to adjourn the meeting. Herbert Downs seconded the motion. A voice vote was held and the motion to adjourn the meeting. Herbert Downs seconded the motion. A voice vote was held and the motion to adjourn was passed. Moderator, Thomas Bembridge declared the meeting adjourned at 7:45p.m.

The polls remained opened until 8p.m. and were then declared closed. Counting of the ballots for Town Officers started immediately. Those counting were Moderator, Thomas Bembridge Supervisor of the checklist, Meri Tivery, and Ballot Clerks, Betty LeDuc, and Paula Gagnon.

Respectfully submitted,


Yvette Bilodeau
Town Clerk

ANNUAL REPORT

OF THE

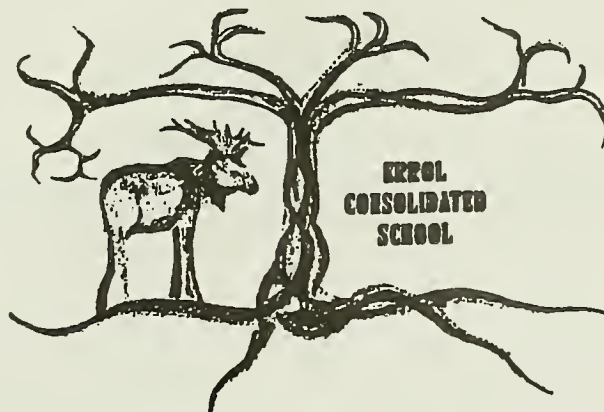
SCHOOL OFFICIALS

OF THE SCHOOL DISTRICT OF

ERROL, NEW HAMPSHIRE

FOR THE

FISCAL YEAR ENDING JUNE 30, 2001



OFFICERS

MODERATOR

Thomas Bembridge

CLERK

Meri Tivey

TREASURER

Terri Ruel

AUDITORS

The Mercier Group

CENSUS

Wanda Garrow

SCHOOL BOARD

Norman Eames	Term Expires 2002
Gloria Coffin	Term Expires 2003
Raymond Pelchat	Term Expires 2004

DIRECTOR OF SPECIAL SERVICES

Mrs. Rebecca Hebert-Sweeny

BUSINESS ADMINISTRATOR

Mrs. Pauline Plourde

SUPERINTENDENT OF SCHOOLS

Dr. John W. Caldon, Ed.D.

SCHOOL WARRANT
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the School District in the Town of Errol,
County of Coos, State of New Hampshire, qualified to vote in
District affairs:

You are hereby notified to meet at the Errol Town Hall in said
District on Thursday, the 14th of March 2002 at 3:00 PM in the
afternoon to act, by ballot, upon Article 1 and at 7:00 PM in the
evening to act upon Articles 2 through 10.

The polls are open for the election of officers from 3:00 PM to 8:00
PM.

ARTICLE 1: To choose a member of the school board for the ensuing
three (3) years.

ARTICLES 2-10

ARTICLE 2: To see if the District will vote to accept the reports of
agents, auditors, committees, and officers heretofore chosen, as
printed in the Annual Report.

ARTICLE 3: To set the salaries of school district officers:

School Board Chair	\$200.00
School Board Members (2)	\$100.00 each
Treasurer	\$450.00
Clerk	\$ 25.00
Moderator	\$ 30.00
Supervisors of Checklist (3)	\$ 15.00 each
Ballot Clerks (3)	\$ 15.00 each
(Recommended by the School Board.)	

ARTICLE 4: To see if the District will vote to raise and appropriate
the sum of \$153,303.00 for the payment of high school tuition.
(Recommended by the School Board.)

ARTICLE 5: To see if the District will vote to raise and appropriate
the sum of \$19,000.00 for the operation of the Food Service Program.
(Recommended by the School Board.)

ARTICLE 6: To see if the District will vote to raise and appropriate
the sum of \$4,000.00 for the operation of the Title I and Title VI
federal programs. (Recommended by the School Board.)

ARTICLE 7: To see if the District will vote to raise and appropriate
the sum of \$5,000.00 to be added to the Technology Capital Reserve
Fund previously established. (Recommended by the School Board.)

ARTICLE 8: To see if the District will vote to raise, appropriate, and expend the sum of \$329,571.74 for the support of the Errol Consolidated School, and for the payment of statutory obligations of the District, said sum to be in addition to the sums raised under other Articles in this warrant. (Recommended by the School Board.)

ARTICLE 9: To see if the school district will vote to designate the school board as agents to expend from the Building Capital Reserve Fund. (Majority vote required)

ARTICLE 10: To transact any other business that may legally come before this meeting.

Given under our hands at said Errol this 15th day of February 2002.

Norman Eames, Chair
Gloria Coffin
Raymond Pelchat

SCHOOL BOARD



ERROL SCHOOL DISTRICT TAX IMPACT

	<u>1999-2000</u>	<u>2000-2001</u>	<u>2001-2002</u>	<u>2002-2003</u>
Total Appropriations:	\$454,105.46	\$451,353.19	\$ 469,782.41	\$ 510,874.74
Less: Total Revenues and Credits:	<u>\$125,306.66</u>	<u>\$62,110.89</u>	<u>\$81,496.00</u>	<u>\$ 52,414.00</u>
District Assessment	\$328,798.80	\$389,242.30	\$388,286.41	\$458,460.74
Less: State Education Grant:	\$0.00	\$0.00	\$0.00	\$0.00
Less: State Education Tax:	<u>\$203,264.00</u>	<u>\$203,264.00</u>	<u>\$195,396.00</u>	<u>\$191,932.00</u>
Local School Tax Portion:	<u>\$125,534.80</u>	<u>\$185,978.30</u>	<u>\$192,890.41</u>	<u>\$266,528.74</u>

Local School Tax Rate:	3.03	4.27	4.43	6.12
State School Tax Rate:			6.48	5.24
Total School Tax:			<u>10.90</u>	<u>11.36</u>

Total Equalized Evaluation:	\$43,567,920	
Total Valuation w/o Utilities:	\$ 42,809,138	
Excess State Education Tax:	\$81,853	\$32,345

FOR EVERY BUDGET INCREASE OF: \$43,567.00 \$ 1.00 =TAX RATE INCREASES
FOR EVERY BUDGET INCREASE OF: \$10,000.00 \$ 0.229527 =TAX RATE INCREASES

Federal Funds are netted out in the Appropriations & Revenues

	<u>2002-2003</u>	
	<u>Revenue</u>	<u>Expense</u>
Lunch Program	\$ 11,000.00	\$ 19,000.00
Title I & VI Programs	\$ 4,000.00	\$ 4,000.00
General Fund	\$ 495,874.74	\$ 487,874.74
	<u>\$ 510,874.74</u>	<u>\$ 510,874.74</u>

ERROL SCHOOL DISTRICT REVENUES

Fund: ERROL GENERAL FUND - ESD2003

Budget Year: July 2002 thru June 20

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increase (Decrease)
20-100-1111-0000-00	CURRENT APPROPRIATION	389242.30	389242.30	192890.41	205000.00	266528.74	73638.3
20-100-1112-0000-00	DEFICIT APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0.0
20-100-1321-0000-00	TUITION	17246.46	6254.46	12207.00	0.00	16870.00	4663.0
20-100-1321-0000-19	NFR TUITION	0.00	0.00	9155.00	0.00	20244.00	11089.0
20-100-1510-0000-00	INTEREST NOW ACCOUNT	800.00	458.06	450.00	82.74	300.00	(150.0
20-100-1930-0000-00	SALE OF SCHOOL PROP.	0.00	0.00	0.00	0.00	0.00	0.0
20-100-1990-0000-00	OTHER REVENUE	0.00	19544.31	0.00	0.00	0.00	0.0
20-100-1991-0000-00	OTHER - HYDRO	0.00	0.00	0.00	0.00	0.00	0.0
20-100-1992-0000-00	REVENUE YIELD TAX	0.00	0.00	0.00	0.00	0.00	0.0
20-100-3110-0000-00	ADEQUACY GRANT	0.00	0.00	0.00	0.00	0.00	0.0
20-100-3112-0000-00	STATE TAX ADEQUACY AID	0.00	0.00	195396.00	0.00	191932.00	(3464.0
20-100-3210-0000-00	BUILDING AID STATE	0.00	0.00	0.00	0.00	0.00	0.0
20-100-3220-0000-00	KINDERGARTEN AID	0.00	0.00	0.00	0.00	0.00	0.0
20-100-3900-0000-00	OTHER W.COMP.DIV.	0.00	0.00	0.00	0.00	0.00	0.0
20-100-4530-0000-00	FEDERAL PROGRAM GRANTS	0.00	0.00	0.00	0.00	0.00	0.0
20-100-4580-0000-00	MEDICAID REIMB.	5000.00	9622.16	5000.00	1494.38	0.00	(5000.0
20-100-4810-0000-00	FEDERAL FOREST RESERVE	0.00	0.00	0.00	0.00	0.00	0.0
20-100-4810-0000-19	NFR GENERAL REV.	18655.00	13227.89	0.00	0.00	0.00	0.0
20-100-4811-0000-00	NAT.FOR.RES.	0.00	0.00	0.00	0.00	0.00	0.0
20-100-4811-0000-19	NFR AIDE REIMBURSEMENT	0.00	1888.31	0.00	0.00	0.00	0.0
20-100-4812-0000-19	NFR SP. SER. REINBURSEMENT	0.00	1609.58	0.00	0.00	0.00	0.0
20-100-4900-0000-00	REVENUE FOR/ON BEHALF OF LEA	0.00	502.23	0.00	0.00	0.00	0.0
20-100-4910-0000-00	AID REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.0
20-100-4911-0000-00	FED.CRUDE OIL REF.	0.00	0.00	0.00	0.00	0.00	0.0
20-100-5250-0000-00	TRANS.FR.CAP.RESERVE	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL BUDGET TOTAL		430943.76	442349.30	415098.41	206577.12	495874.74	80776.33

ERROL SCHOOL DISTRICT EXPENDITURES

Fund: ERROL GENERAL FUND - ESD2003

Budget Year: July 2002 thru June 20

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increase (Decrease)
100-1100	REGULAR EDUCATION PROGRAMS(PreK-12)	235488.89	218758.45	232725.84	108393.93	307706.17	74980.3
100-1200	SPECIAL EDUCATION	36353.53	48483.93	47336.34	19023.29	31872.00	(15464.3
100-1400	OTHER INSTRUCTIONAL PROGRAMS(PreK-12)	3700.00	2280.76	5268.00	271.95	2811.63	(2456.3
100-2112	TRUANT OFFICER	25.00	0.00	25.00	0.00	25.00	0.0
100-2120	GUIDANCE SERVICES	14576.06	11665.52	12923.70	7061.86	13776.87	853.1
100-2130	HEALTH SERVICES	6753.00	4204.56	5903.12	2248.29	5149.68	(753.4
100-2220	LIBRARY-EDUCATIONAL MEDIA SERVICES	18139.00	9678.79	12523.60	5881.72	11215.23	(1308.3
100-2310	SCHOOL BOARD	7308.00	8107.25	7025.86	4907.49	7361.54	335.6
100-2321	SAU #20	35357.02	35357.02	29830.99	17898.60	34730.72	4899.7
100-2410	ADMINISTRRTION/PRINCIPAL	26226.05	24617.39	25335.79	16270.07	19952.96	(5382.8
100-2600	BUILDING/CUSTODIAL	27423.00	21117.11	30684.17	11497.29	27842.94	(2841.2
100-2700	STUDENT TRANSPORTATION	18500.00	17856.16	17200.00	10004.25	20430.00	3230.0
100-4600	BUILDING IMPROVEMENTS/CONSTRUCTION SERV.	0.00	0.00	0.00	0.00	0.00	0.0
100-5200	FUND TRANSFERS	8000.00	4458.84	43000.00	19300.00	28000.00	(15000.0
TOTAL BUDGET TOTAL		437849.55	406585.78	469782.41	222758.74	510874.74	41092.3

BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = 20-100-####-####-##

Level of Detail = Object; Level = 9

Fund: ERROL GENERAL FUND - ESD2003

Budget Year: July 2002 thru June 20

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increase (Decrease)
REGULAR EDUCATION PROGRAMS (PreK-12)							
100-1100-1	SALARIES	112412.37	103483.64	117598.38	54567.28	104938.20	(12660.1)
100-1100-2	BENEFITS	18369.52	23716.72	26443.46	12493.70	28595.13	2151.6
100-1100-3	PURCHASED PROFESSIONAL & TECH SERVICES	2500.00	3814.57	2500.00	0.00	2500.00	0.0
100-1100-4	PURCHASED PROPERTY SERVICES	4812.00	2393.25	2812.00	1073.73	3400.00	588.0
100-1100-5	OTHER PURCHASED SERVICES	85095.00	75588.84	67722.00	30270.80	153903.00	86181.0
100-1100-6	SUPPLIES AND MATERIALS	11600.00	7367.46	11600.00	8461.34	10800.00	(800.0)
100-1100-7	PROPERTY	500.00	1510.99	1450.00	545.68	1500.00	50.0
100-1100-8	OTHER EXPENSES	200.00	190.00	600.00	350.00	450.00	(150.0)
100-1150-1	SALARIES	0.00	643.76	0.00	586.51	1400.00	1400.0
100-1150-2	BENEFITS	0.00	49.22	0.00	44.89	119.84	119.8
100-1150-3	PURCHASED PROFESSIONAL & TECH SERVICES	0.00	0.00	2000.00	0.00	0.00	(2000.0)
1150-6	SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00	100.00	100.0
TOTAL REGULAR EDUCATION PROGRAMS (PreK-12)		235488.89	218758.45	232725.84	108393.93	307706.17	74980.3
SPECIAL EDUCATION							
100-1200-1	SALARIES	19855.50	22696.23	18093.88	14636.83	11849.25	(6244.6)
100-1200-2	BENEFITS	2448.03	1761.89	1487.13	1138.12	1002.75	(484.3)
100-1200-3	PURCHASED PROFESSIONAL & TECH SERVICES	12700.00	21398.65	25155.33	1980.84	12950.00	(12205.3)
100-1200-5	OTHER PURCHASED SERVICES	0.00	2508.70	0.00	0.00	250.00	250.0
100-1200-6	SUPPLIES AND MATERIALS	1350.00	118.46	2600.00	1250.00	1700.00	(900.0)
100-1200-7	PROPERTY	0.00	0.00	0.00	0.00	0.00	0.0
100-1200-8	OTHER EXPENSES	0.00	0.00	0.00	17.50	200.00	200.0
100-1210-1	SALARIES	0.00	0.00	0.00	0.00	0.00	0.0
100-1220-3	PURCHASED PROFESSIONAL & TECH SERVICES	0.00	0.00	0.00	0.00	1760.00	1760.0
100-1220-5	OTHER PURCHASED SERVICES	0.00	0.00	0.00	0.00	2160.00	2160.0
TOTAL SPECIAL EDUCATION		36353.53	48483.93	47336.34	19023.29	31872.00	(15464.3)
OTHER INSTRUCTIONAL PROGRAMS (PreK-12)							
100-1430-1	SALARIES	3200.00	1825.75	2500.00	130.00	720.00	(1780.0)
100-1430-2	BENEFITS	0.00	162.51	268.00	9.95	61.63	(206.3)
100-1430-6	SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00	780.00	780.0
100-1490-5	OTHER PURCHASED SERVICES	0.00	0.00	500.00	0.00	500.00	0.0
1490-8	OTHER EXPENSES	500.00	292.50	2000.00	132.00	750.00	(1250.0)

BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = 20-100-####-####-##

Level of Detail = Object; Level = 9

Fund: ERROL GENERAL FUND - ESD2003

Budget Year: July 2002 thru June 200

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increase (Decrease)
<hr/>							
TOTAL	OTHER INSTRUCTIONAL PROGRAMS (PreK-12)	3700.00	2280.76	5268.00	271.95	2811.63	(2456.37)
<hr/>							
TRUANT OFFICER							
<hr/>							
00-2112-1	SALARIES	15.00	0.00	15.00	0.00	15.00	0.00
00-2112-5	OTHER PURCHASED SERVICES	10.00	0.00	10.00	0.00	10.00	0.00
<hr/>							
TOTAL	TRUANT OFFICER	25.00	0.00	25.00	0.00	25.00	0.00
<hr/>							
GUIDANCE SERVICES							
<hr/>							
00-2120-1	SALARIES	8741.00	8745.27	9402.25	5439.54	9012.50	(389.75)
00-2120-2	BENEFITS	3835.06	2595.75	2121.45	1622.32	3364.37	1242.92
00-2120-3	PURCHASED PROFESSIONAL & TECH SERVICES	1600.00	309.55	1000.00	0.00	1000.00	0.00
00-2120-5	OTHER PURCHASED SERVICES	100.00	14.95	100.00	0.00	100.00	0.00
00-2120-6	SUPPLIES AND MATERIALS	300.00	0.00	300.00	0.00	300.00	0.00
<hr/>							
TOTAL	GUIDANCE SERVICES	14576.06	11665.52	12923.70	7061.86	13776.87	853.17
<hr/>							
HEALTH SERVICES							
<hr/>							
00-2130-1	SALARIES	4921.00	3501.75	4088.00	1771.50	3684.31	(403.69)
00-2130-2	BENEFITS	407.00	271.41	340.12	142.68	315.37	(24.75)
00-2130-5	OTHER PURCHASED SERVICES	600.00	313.95	600.00	29.90	300.00	(300.00)
00-2130-6	SUPPLIES AND MATERIALS	575.00	47.45	575.00	269.21	600.00	25.00
00-2130-7	PROPERTY	200.00	0.00	250.00	0.00	200.00	(50.00)
00-2130-8	OTHER EXPENSES	50.00	70.00	50.00	35.00	50.00	0.00
<hr/>							
TOTAL	HEALTH SERVICES	6753.00	4204.56	5903.12	2248.29	5149.68	(753.44)
<hr/>							
LIBRARY-EDUCATIONAL MEDIA SERVICES							
<hr/>							
00-2220-1	SALARIES	11193.00	6446.87	7397.50	4667.49	7682.60	285.10
00-2220-2	BENEFITS	896.00	500.24	606.10	367.48	657.63	51.53
00-2220-3	PURCHASED PROFESSIONAL & TECH SERVICES	2520.00	0.00	1500.00	0.00	1500.00	0.00
00-2220-4	PURCHASED PROPERTY SERVICES	400.00	345.50	100.00	0.00	100.00	0.00
00-2220-5	OTHER PURCHASED SERVICES	0.00	0.00	100.00	0.00	0.00	(100.00)
00-2220-6	SUPPLIES AND MATERIALS	2900.00	2215.68	2590.00	709.25	1075.00	(1515.00)
00-2220-7	PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = 20-100-####-####-##

Level of Detail = Object; Level = 9

Fund: ERROL GENERAL FUND - ESD2003

Budget Year: July 2002 thru June 2

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increas (Decreases)
100-2220-8	OTHER EXPENSES	230.00	170.50	230.00	137.50	200.00	(30.00)
TOTAL	LIBRARY-EDUCATIONAL MEDIA SERVICES	18139.00	9678.79	12523.60	5881.72	11215.23	(1308.00)

SCHOOL BOARD

100-2310-1	SALARIES	1220.00	978.32	1220.00	375.00	995.00	(225.00)
100-2310-2	BENEFITS	93.00	74.87	93.00	28.69	82.19	(10.00)
100-2310-3	PURCHASED PROFESSIONAL & TECH SERVICES	400.00	500.00	400.00	300.00	600.00	200.00
100-2310-4	PURCHASED PROPERTY SERVICES	20.00	44.00	44.00	0.00	50.00	6.00
100-2310-5	OTHER PURCHASED SERVICES	1000.00	2254.28	900.00	126.80	1250.00	350.00
100-2310-6	SUPPLIES AND MATERIALS	600.00	390.17	400.00	202.64	400.00	0.00
100-2310-8	OTHER EXPENSES	1300.00	1306.61	1293.86	1315.36	1309.35	15.00
100-2317-3	PURCHASED PROFESSIONAL & TECH SERVICES	2400.00	2484.00	2400.00	2484.00	2500.00	100.00
2318-5	OTHER PURCHASED SERVICES	100.00	0.00	100.00	0.00	100.00	0.00
2319-5	OTHER PURCHASED SERVICES	175.00	75.00	175.00	75.00	75.00	(100.00)
TOTAL	SCHOOL BOARD	7308.00	8107.25	7025.86	4907.49	7361.54	335.00

SAU #20

100-2321-3	PURCHASED PROFESSIONAL & TECH SERVICES	35357.02	35357.02	29830.99	17898.60	34730.72	4899.00
TOTAL	SAU #20	35357.02	35357.02	29830.99	17898.60	34730.72	4899.00

ADMINISTR1ON/PRINCIPAL

100-2410-1	SALARIES	15412.00	15036.33	15807.25	9942.45	9012.50	(6794.00)
100-2410-2	BENEFITS	2714.05	2571.79	1878.54	2000.13	1730.46	(148.00)
100-2410-4	PURCHASED PROPERTY SERVICES	200.00	47.50	200.00	0.00	200.00	0.00
100-2410-5	OTHER PURCHASED SERVICES	3800.00	5064.97	3550.00	3517.99	5510.00	1960.00
100-2410-6	SUPPLIES AND MATERIALS	1500.00	246.62	1000.00	59.00	750.00	(250.00)
100-2410-7	PROPERTY	300.00	0.00	600.00	0.00	450.00	(150.00)
100-2410-8	OTHER EXPENSES	2300.00	1650.18	2300.00	750.50	2300.00	0.00
TOTAL	ADMINISTR1ON/PRINCIPAL	26226.05	24617.39	25335.79	16270.07	19952.96	(5382.00)

BUILDING/CUSTODIAL

100-2600-1	SALARIES	9105.00	8864.00	9790.00	4760.00	9975.00	185.00
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BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Fund or Acct Group

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Level of Detail = Object; Level = 9

and: ERROL GENERAL FUND - ESD2003

Budget Year: July 2002 thru June 200

Account Number	Account Name	Last Year Budget (1)	Last Year Actual (2)	This Year Budget (3)	This Year Actual (4)	Next Year Requested (5)	Amount Increase (Decrease)
00-2600-2	BENEFITS	867.00	685.06	1079.51	379.26	847.94	(231.57)
00-2600-4	PURCHASED PROPERTY SERVICES	6800.00	3705.68	8763.00	1379.61	7000.00	(1763.00)
00-2600-5	OTHER PURCHASED SERVICES	2051.00	574.45	2051.66	1058.67	1320.00	(731.66)
00-2600-6	SUPPLIES AND MATERIALS	8600.00	7287.92	9000.00	3919.75	8700.00	(300.00)
TOTAL BUILDING/CUSTODIAL		27423.00	21117.11	30684.17	11497.29	27842.94	(2841.23)
STUDENT TRANSPORTATION							
00-2700-2	BENEFITS	0.00	134.50	0.00	0.00	230.00	230.00
00-2700-5	OTHER PURCHASED SERVICES	16000.00	16009.17	16000.00	9600.00	16000.00	0.00
00-2722-5	OTHER PURCHASED SERVICES	0.00	1123.97	0.00	404.25	3000.00	3000.00
00-2725-5	OTHER PURCHASED SERVICES	2500.00	588.52	1200.00	0.00	1200.00	0.00
TOTAL STUDENT TRANSPORTATION		18500.00	17856.16	17200.00	10004.25	20430.00	3230.00
BUILDING IMPROVEMENTS/CONSTRUCTION SERV.							
00-4600-4	PURCHASED PROPERTY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL** BUILDING IMPROVEMENTS/CONSTRUCTION SERV.		0.00	0.00	0.00	0.00	0.00	0.00
FUND TRANSFERS							
00-5221-9	OTHER USES OF FUNDS	8000.00	4458.84	19700.00	0.00	19000.00	(700.00)
00-5222-9	OTHER USES OF FUNDS	0.00	0.00	4000.00	0.00	4000.00	0.00
00-5251-9	OTHER USES OF FUNDS	0.00	0.00	19300.00	19300.00	5000.00	(14300.00)
00-5252-9	OTHER USES OF FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUND TRANSFERS		8000.00	4458.84	43000.00	19300.00	28000.00	(15000.00)
TOTAL BUDGET TOTAL		437849.55	406585.78	469782.41	222758.74	510874.74	41092.33

Classifications

Function Codes

1100 - Regular Education
 1102 - Art
 1103 - Business
 1105 - English
 1106 - Foreign Language
 1108 - Physical Education
 1109 - Consumer Science
 1110 - Industrial Arts
 1111 - Math
 1112 - Music
 1113 - Science
 1115 - Social Studies
 1124 - Scholar Supplies
 1150 - Section 504 Modification
 1152 - MASH Program
 1153 - Peer Tutoring
 1200 - Special Education
 1220 - Preschool
 1260 - English as a Second Language
 1300 - Vocational
 1410 - Co-Curricular Students
 1420 - Athletics
 1430 - Summer School
 1490 - Assemblies
 1890 - Community Services
 2112 - Truant Officer
 2113 - Social Worker
 2120 - Guidance
 2122 - Drug/Alcohol Resource Counselor
 2130 - Health
 2211 - Co-Curricular Staff
 2220 - Library
 2225 - Network Manager
 2310 - School Board
 2317 - Audit
 2318 - Legal
 2319 - Census
 2321 - SAU Fees
 2410 - Administration
 2600 - Custodial
 2700 - Regular Transportation
 2722 - SPED Transportation
 2723 - Vocational Transportation
 2724 - Athletic Trips Transportation
 2725 - Field Trips Transportation
 5221 - Food Service
 5222 - Federal Programs
 5251 - Capital Reserve Funds
 5256 - Expandable Trusts

Object Codes

1 - Salaries
 2 - Benefits
 3 - Contracted Services
 4 - Repairs
 5 - Other Services/Tuition
 6 - Supplies
 7 - Equipment
 8 - Dues & Fees

Levels

00 - General
 05 - Preschool
 10 - Elementary
 15 - SPED Elementary
 20 - Middle School
 25 - SPED Middle School
 30 - High School
 35 - SPED High School



Errol School District 2002-2003 School Year

Errol School
2001-2002

Errol School
(Projected)
2002-2003

Tuitioning Students
(Rough Estimate)



Tuition:

3 Kinder	\$4,849.00	\$14,547.00
15 (1-8)	\$9,698.00	\$145,470.00
High School		\$143,605.00
		<u>\$303,622.00</u>

Special Education		\$12,000.00
Preschool		\$4,000.00
School Board		\$7,377.00
SAU #20		\$34,731.00
Building Maintenance		\$21,637.00
Wages/Benefits	\$5,067.00	
Rep/Site Serv	\$4,000.00	
Insurance	\$1,320.00	
Utilities	\$10,750.00	
Supplies	\$500.00	

(10 Hrs/wk for 52 wks @\$9/Hr)

Transportation:		\$81,320.00	\$13,570.00
New Bus	\$60,000.00		
Wages/Benefits	\$12,420.00		
Bus Insurance	\$400.00		
Maintenance	\$1,000.00		
Fuel	\$7,500.00		

\$469,782.41	\$510,874.74
\$81,496.00	\$52,414.00
<u>\$388,286.41</u>	<u>\$458,460.74</u>

Total Costs	\$464,687.00
Revenues	\$0.00
Net Costs	<u>\$464,687.00</u>

\$192,890.41	\$266,528.74
\$195,396.00	\$191,932.00
\$81,853.00	\$32,345.00
\$4.43	\$6.12
\$6.48	\$5.24
<u>\$10.90</u>	<u>\$11.36</u>

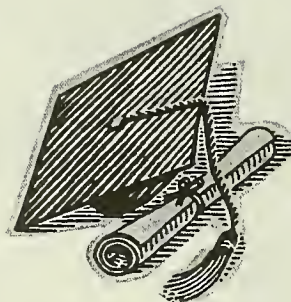
Local School Tax	\$272,755.00
State Education Tax	\$191,932.00
Excess State Education	\$32,345.00
Tax Rate Local	\$6.26
State Tax Rate	\$5.24
Total Tax Rate	<u>\$11.50</u>

Increase: \$0.46

\$0.60

ERROL SCHOOL DISTRICT Tuition Students

Grade 9	Bartlett, Jim Bean, Kristie Eastman, Kyle Hall, Benjamin	Kenney, Ashley Libby, Keith Freedman, Emily
Grade 10	Goudreau, Jacob McCauley, Lauryn	
Grade 11	Bourassa, Aaron Eames, Sam Hall, Holly	Ruel, Julie Wentworth, Maleia
Grade 12	Bean, Natalie Freedman, Thomas	McCauley, Brian Ruel, Stacey



TUTION RATES

	<u>2002-2003</u>	<u>2001-2002</u>	<u>2000-2001</u>
Berlin High School	\$ 6,533	\$ 7,840	\$ 6,064
Colebrook High School	\$ 9,698	\$ 8,636	\$ 8,349
Gorham High School	\$ 7,224	\$ 6,984	\$ 6,791



STATE TAX AMOUNTS FOR EDUCATION

How does the State arrive at the Base Cost of \$3,311 for the Adequacy Grant?

The NEAP test scores are checked against those schools that score Basic & Above. Schools that score within the 40% - 60% ranges are placed in a pool. An average is then calculated among those in the 50% range or under. The amount is then multiplied by 9.85% for the elementary level.

How is average daily membership calculated?

Average Daily Membership in Residence (ADMR) of 1999-2000 school year

- Kindergarten students are counted at .5 (they attend half the day)
- High School ADMR x 1.2
- Special Education ADMR
- Poverty weight based on Free & Reduced Priced Meals from October 1999

The above are all added together to come to a **“Weighted ADMR”** total

Cost of an Adequate Education?

Total Weighted Daily Membership in Residence

Times the Base Cost of \$3,311

+ 70% of Transportation Expenditures



The Rest of the Story!

Take the Town's total Equalized Valuation of 4/1/2000 not including Utilities

Multiply by a tax rate \$5.80 per \$1,000 (Last year's rate was \$6.60)

- If the Cost of an Adequate Education is greater than the State Tax, you receive a **Grant** to make up the difference.
- If the Cost of an Adequate Education is less than the State Tax, you become a **Donor Town** and pay an Excess Education Tax.

<u>District</u>	<u>ADMR</u>	<u>Cost</u> \$ 3,311	<u>Transportation</u> 70% 99-00	<u>Cost AE</u>	<u>Tax</u>	<u>Grant</u>	<u>Excess</u>
Dummer	73.1	\$ 242,034	29,794	\$ 271,828	\$ 180,452	\$ 91,376	
Errol	54.7	\$ 181,112	10,820	\$ 191,932	\$ 224,277		\$ 32,345
Gorham	598.8	\$ 1,982,627	74,957	\$2,057,584	\$ 895,930	\$1,161,654	
Milan	319.8	\$ 1,058,858	57,075	\$1,115,933	\$ 316,098	\$ 799,835	
Randolph	62.4	\$ 206,606	10,219	\$ 216,825	\$ 210,881	\$ 5,944	
Shelburne	84.1	\$ 278,455	8,994	\$ 287,449	\$ 170,476	\$ 116,973	

Errol Consolidated School

2001 – 2002

Faculty/Staff

<u>Faculty/Staff</u>	<u>Position</u>	<u>Salary</u>
Bean, Rebecca	School Nurse	\$ 3,577.00
Beauchesne, Mary	Teacher Aide	\$12,169.00
Bourassa, Nancy	Lunch Director	\$ 9,591.40
DeRose, Joseph	Music Teacher	\$ 6,500.00
Eames, Ella	Grade Teacher	\$29,858.00
Edwards, Rhonda	Custodian	\$ 9,790.00
Hammond, Joanne	Grade Teacher	\$36,724.00
Nelson, Susanne	Librarian	\$ 5,070.00
Nelson, Susanne	Library Aide	\$ 2,327.50
Nelson, Susanne	PE Teacher	\$ 6,450.00
Tivey, Meri	SPED Aide/Secretary	\$12,810.00
Tremblay, Carol	Teacher Aide	\$11,208.75
Urso, Kathleen	Principal/Teacher	\$35,000.00

SCHOOL ADMINISTRATIVE UNIT #20
2002-2003 Fiscal Year Budget

	<u>2001-2002 BUDGET</u>	<u>2002-2003 ADOPTED</u>
Summer School	\$0	\$1,126
Instructional Staff Training Services	\$29,496	\$30,590
School Board	\$3,667	\$3,965
Administrative Services	\$52,326	\$50,820
SAU #20	\$135,480	\$141,412
Special Education Services	\$164,509	\$154,366
Child Find	\$500	\$500
Support Services-Business	\$99,617	\$106,345
TOTAL:	\$485,595	\$489,124

SCHOOL DISTRICT DISTRIBUTION

<u>DISTRICT</u>	<u>2000 EQUALIZED VALUATION</u>	<u>VAUATION PERCENT</u>	<u>1/2 ASSESSMENT TOTAL DISTRICT SHARE</u>	<u>ADM 2000-2001 PUPILS</u>	<u>PUPIL PERCENT</u>	<u>1/2 ASSESSMENT TOTAL DISTRICT SHARE</u>
Dummer	\$22,809,795	5.9%	\$13,199.77	0.0	0.0%	\$0.00
Errol	\$43,162,410	11.1%	\$24,977.60	34.8	4.3%	\$9,753.12
Gorham	\$172,396,300	44.4%	\$99,763.81	589.8	73.7%	\$165,536.33
Milan	\$63,550,414	16.4%	\$36,775.91	175.2	21.9%	\$49,172.54
Randolph	\$34,550,853	8.9%	\$19,994.19	0.0	0.0%	\$0.00
Shelburne	\$51,410,527	13.3%	\$29,750.70	0.0	0.0%	\$0.00
Total:	\$387,880,299	100.0%	\$224,461.99	800	100.0%	\$224,461.99

	<u>2002-2003</u>	<u>2001-2002</u>	<u>2002-2003</u>	<u>SHARE</u>
SAU Budget:	\$489,124	Dummer \$ 12,926.42	\$13,199.77	2.94%
Less Revenue	\$10,200	Errol \$ 42,576.35	\$34,730.72	7.74%
Less Fund Balance:	\$30,000	Gorham \$ 260,976.25	\$265,300.14	59.10%
TOTAL:	\$448,924	Milan \$ 102,887.87	\$85,948.45	19.15%
		Randolph \$ 19,388.22	\$19,994.19	4.45%
		Shelburne \$ 28,840.24	\$29,750.70	6.63%
		\$ 467,595.35	\$448,923.97	
		Assessment \$ 409,333.00		
		Speech \$ 58,262.00		
		Total \$ 467,595.00		

A Message from the Superintendent's Offices:

In my two years as Superintendent of School Administrative Unit #20, I have been very impressed with the communities, the school boards, the staffs, and the students, as well as the quality of education being provided. The dedication and commitment to the children is in evidence throughout the school districts. A lot of credit goes to the School Boards that work very hard in these challenging financial times to do the right things for the children. That is not an easy task.

All our schools face some problems or issues concerning: instructional space, overcrowding, curriculum improvement, or building code violations. As advocates for children, we continue to identify the issues and seek your support as it is needed. To help the administration and boards in that effort, we welcome Keith Parent as the new principal at Gorham Middle/High School and Kathy Urso as lead teacher/administrator at the Errol Consolidated School. With the acquisition of these administrators, I assure you that we will continue to effectively meet the everyday needs, but also do the necessary long-range planning and problem-solving.

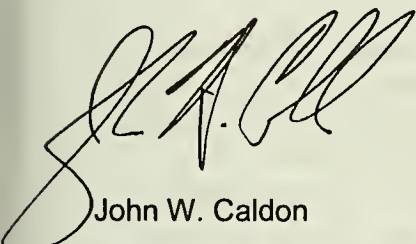
In regards to the financial picture, 2001 has presented its share of challenges. The closing of the local paper mills has affected each district, local community and taxpayer. Coupled with the rising costs of special education and health insurance to name a few, we are forced to carefully consider all costs associated with an adequate education.

Despite this, all districts were able to turn over monies from the fund balance to reduce taxes, including the SAU budget, which reflects a decrease in assessment charges for the coming year. We will continue to try to lessen the burden levied against the districts during this difficult time.

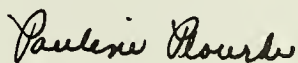
In terms of student services, our goal continues to be to provide positive educational experiences for all students, including students with disabilities. The number of students requiring special education and "Section 504" support is increasing across the country; simultaneously, our local needs have increased as well. Teachers, counselors, and special education staff continue to work together to meet the comprehensive needs of our students in the regular education classroom. One very positive addition to that team of professionals is our new Speech Pathologist/Preschool Coordinator, Todd Butler. Mr. Butler, who brings a great deal of energy and enthusiasm to this position, oversees the preschool programs and provides speech and language services for students in Gorham, Randolph, Shelburne, Milan, Dummer, and Errol.

The School Districts in S.A.U. # 20 have a strong tradition of supporting their schools by being involved in their activities and by supporting the budgets. Most important, however, is that we work together to provide the best education we can. Your children deserve our best efforts. I pledge you my personal commitment to that end.

Respectfully submitted,



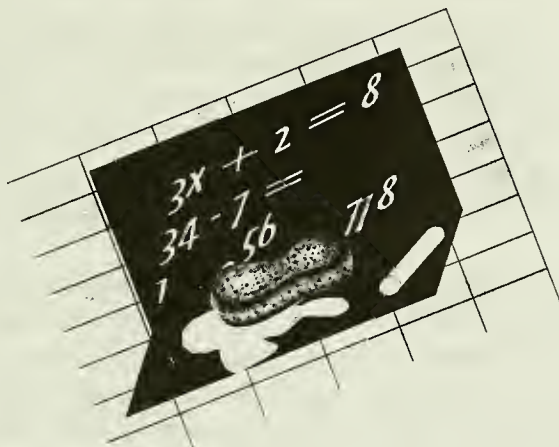
John W. Caldon
Superintendent of Schools



Pauline Plourde
Business Administrator



Rebecca Hebert-Sweeny
Director of Special Services



Errol Consolidated School
PO Box 129
Errol, NH 03579
(603-482-3341)

To the Citizens of Errol,

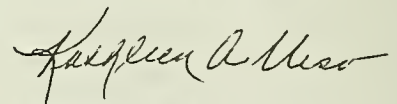
In my first year as principal of the Errol School, I have had the pleasure of working with a very dedicated staff and parents. We currently have twenty six students enrolled in the school; eleven in the K through 5 classroom, fifteen in grades 6 through 8. Mrs. Tivey and Mrs. Tremblay are working with me in the K-5 classroom while Mrs. Eames is out on medical leave. Mrs. Hammond and Ms. Beauchesne work with the middle school students. Mrs. Nelson teaches physical education and library and Mrs. Bean is our school nurse. We now have a music and drama program, taught by Mr. Derosé. Mrs. Claudette Eames provides our art instruction. The staff provides after school tutoring four days a week for students. Along with my duties as principal and guidance counselor, I teach social studies to grades 5 through 8.

Our students are very involved in many extra curricular activities. The Student Council and Builder's Club provide opportunities for school and community service as well as leadership training. We have a Trivia Team, entrants in local Spelling Bees and we participate in the Book It! reading program. The students ski and snowboard at the Balsams for six weeks in the winter. They participate in the Jump Rope for Heart fundraiser, the NH State Jump Rope Contest and volleyball and badminton intramurals. Every year we have a science fair, a winter carnival, a talent show and a holiday program. This year we hope to add a Lego program. Many of these programs are supervised by the staff on a volunteer basis, with assistance from parent volunteers.

Our goal is to provide the students with both the academic and life skills that they need to succeed as well as to increase scores on the State Assessment tests. We have written requests and been awarded a number of grants to provide materials and instruction for the use of manipulatives and other "hands on" materials. We have upgraded our computers and have a number of new math, science and social studies programs for the students to work with. We now offer word processing to those students who are interested. We continue to update and revise the curriculum in order to provide the best education for our students.

We would like to take this opportunity to thank the parents and the community for their support and commitment to the Errol Consolidated School.

Respectfully submitted,



Kathleen A. Urso
Principal

Errol School District
Annual School Meeting

March 15, 2001

The Moderator, Thomas Bembridge, opened the polls at 3:00 for voting on Articles 1, 2, and 3.

A motion was made by Fran Coffin and seconded by Alex Grover to dispense with the first reading of the Warrant. There being no objections, the Moderator continued to Article 4.

ARTICLE 1: To choose a member of the school board for the ensuing two (2) years.
(By Ballot)

The polls were closed at 8:00 p.m. Ballots were counted at the end of the meeting. Those counting were Thomas Bembridge, Moderator, Carol Norman, Supervisors of Checklist, and Elizabeth Leduc, Ballot Clerk, Pat Calder, Ballot Clerk and Meri Tivey, School Clerk.

There were 31 votes cast. Gloria Coffin received 28, Michelle Coderre 1, and Lori Hall 1.
Gloria Coffin was declared elected for School Board for two years.

ARTICLE 2: To choose member of the school board for the ensuing three (3) years. (By Ballot)

There were 31 votes cast. Raymond Pelchat received 22, Chris Bean received 5, and Theresa Choquette received 1. Raymond Pelchat was declared elected for School Board for three years.

ARTICLE 3: To choose a treasurer for the ensuing three (3) years. (By Ballot)

There were 31 votes cast. Terri Ruel received 30 votes. Terri Ruel was declared elected for School Board for three years.

ARTICLE 4: To see if the District will vote to accept the reports of agents, auditors, committees, and officers heretofore chosen, as printed in the Annual Report.

A Motion was made by Fran Coffin and seconded by Larry Enman that Article 4 be accepted as read.

There being no discussion, the Moderator called for the vote. Voice vote was in the affirmative and Article 4 was declared passed.

ARTICLE 5: To set the salaries of school district officers:

School Board Chair	\$200.00
School Board Members (2)	\$100.00 each
Treasurer	\$450.00
Clerk	\$ 25.00
Moderator	\$ 30.00
Supervisors of Checklist (3)	\$ 15.00 each
Ballot Clerks (3)	\$ 15.00 each
(Recommended by the School Board)	

A Motion was made by Larry Enman and seconded by Fran Coffin that Article 5 be accepted as read.

There being no discussion, the Moderator called for the vote. Voice vote was in the affirmative and Article 5 was declared passed.

ARTICLE 6: To see if the District will vote to raise and appropriate the sum of **\$66,972.00** for the payment of high school tuition. (Recommended by the School Board)

A motion was made by Ella Eames and seconded by Fran Coffin that Article 6 be accepted as read.

There being no discussion, the Moderator called for the vote. Voice vote was in the affirmative and Article 6 was declared passed.

ARTICLE 7: To see if the District will vote to raise and appropriate the sum of \$11,700.00 for the operation of the Food Service Program. (Recommended by the School Board)

A motion was made by Larry Enman and seconded by Fran Coffin that Article 7 be accepted as read.

There being no discussion, the Moderator called for the vote. Voice vote was in the affirmative and Article 7 was declared passed.

ARTICLE 8: To see if the District will vote to raise and appropriate the sum \$4,000.00 for the operation of the Title I and Title VI federal programs. (Recommended by the School Board.)

A motion was made by Fran Coffin and seconded by Larry Enman that Article 8 be accepted as read.

The Moderator asked for discussion.

Fran Coffin wanted to know what Title I and Title VI were. Superintendent of Schools, Jack Caldron responded that the Title I is the program for remedial reading, and Title VI was for money for staff training. He went on to add that both of these programs are federally funded and raised and appropriated, but that the figure has to be mentioned in the Warrant.

The Moderator asked for further discussion, there being no further discussion, the Moderator asked for a vote. Voice vote was in the affirmative and Article 8 was declared passed.

ARTICLE 9: To see if the District will vote to raise and appropriate the sum of \$10,000.00 to be added to the School Facility Improvement & Expendable Fund as previously established. (Recommended by the School Board)

A motion was made by Fran Coffin and seconded by Alex Grover that Article 9 be accepted as read.

The Moderator asked for discussion.

Clara Grover asked if this was in addition to the fund that has been previously established under the name of the School Building Fund. Fran Coffin asked if this was the same fund. Pete Eames responded that this was money needed for repairs. Charlie Kurtz asked if this was in addition to the money already in the School Building Fund as listed on page 48 in the town report. Karen Bembridge responded that this was to cover future problems that may come up with repairs for the school which is now beginning to show some age after 13 years. Fran Coffin wanted to know why the School Board didn't feel that the amount of \$48,000 was enough. Theresa Choquette wanted to know why we have to add more. Gloria Coffin stated that we needed to appropriate the money in order to not alleviate funds. Larry Enman asked if we should amend the article to change the wording from School Facility Improvement to School Building Fund.

Fran Coffin made a motion and it was seconded by Larry Enman to amend Article 9 to change the wording to read:

To see if the District will vote to raise and appropriate the sum of 10,000.00 to be added to the School Building Fund as previously established. (Recommended by the School Board).

The Moderator continued that it was moved and seconded to amend Article 9, he asked for a vote, a voice vote was in the affirmative and the amendment to Article 9 was passed.

The Moderator then asked if there was further discussion on the amended Article 9.

Sharon Miller asked if we were expected any expenditures. Pete Eames explained that the building is 13 years old. There has been problems with the hot water heater, the furnace, the dishwasher and the freezer in the kitchen. The carpeting is also beginning to fray in some places and will need to be replaced. Betty Leduc asked if this money was for the building or the maintenance. Jack Caldron stated that it was going back to what the fund was originally established for. Fran Coffin asked if the School Board knew what they have been paying for maintenance in the past. Jack Caldron responded yes, but the money has come out of line items. Betty Leduc asked how much does there have to be in the fund before it starts getting used. John McEwen asked how high it

will be before the School Board will stop asking for money. Gloria Coffin responded that they can't definitely say because one never knows what expenditures will be needed.

The Moderator asked for further discussion.

Fran Coffin asked to make another motion to state that amount in Article 9 be changed to read 10% of what is in the fund now. Jack Caldron responded that he had to give a certain dollar amount. Fran Coffin continued that he wanted to make another motion and it was seconded by Rick Nadig to further amend to Article 9 to change the amount to \$4,300.

The Moderator continued that it had been moved and seconded that the amended Article 9 read:

To see if the District will vote to raise and appropriate the sum of \$4,300.00 to be added to the School Building Fund as previously established. (Recommended by the School Board).

The Moderator asked for a vote on the amendment, voice vote was in the affirmative and the amendment was passed.

The Moderator then reread the amended Article 9.

ARTICLE 9: To see if the District will vote to raise and appropriate the sum of \$4,300.00 to be added to the School Building Fund as previously established. (Recommended by the School Board).

Fran Coffin made the motion and it was seconded by Larry Enman to accept the amended Article 9.

The Moderator asked for a vote and voice vote was in the affirmative and amended Article 9 was passed.

ARTICLE 10: To see if the District will vote to form a playground committee to be made up of administrators, school board members, and interested community members to study the needs pertinent to recreation and grounds.

Sharon Miller made a motion and Alex Grover seconded that Article 10 be accepted as read.

The Moderator asked for discussion.

Fran Coffin wanted to know how the community members were going to be chosen. Pete Eames said that they were looking for volunteers. Sharon Miller asked if they had any money to work with. Karen Bembridge stated that there is money available in the Tennis Court fund. Fran Coffin asked who was going to structure this committee. Jack Caldron stated that it was the responsibility of the School Board to set it up and to put the word out in the community. Bob Lord stated that this will be the 2nd or 3rd committee that has been formed to take care of the Tennis Court. He remembers that everything was contingent on getting a grant, and the grant was never written. He went on to add that this was a promise made by the School Board 13 years ago when the new school was built and it has never happened. Gloria Coffin stood and stated that she will personally assume responsibility that this committee will be started and something will be done. Theresa Choquette wanted to know if this money was also going to help with the playground. Fran Coffin added that the original playground was made by donated materials, and why couldn't it be done again. Pete Eames added that the back field needs to be smoothed out, that in its present condition, it is a hazard for our students to be playing on it. Fran Coffin asked if we could do this through donations. There was no reply from the School Board.

The Moderator asked for further discussion. There being no further discussion, he asked for a vote. A voice vote was in the affirmative and Article 10 was passed.

ARTICLE 11: To see if the District will vote to establish a Playground Capital Reserve Fund and to raise and appropriate the sum of \$10,000.00 to be added to said fund and to further name the School Board Members as agents of said fund. (Recommended by the School Board)

Sharon Miller made a motion and Fran Coffin seconded that Article 10 be accepted as read.

The Moderator asked for discussion.

Fran Coffin, as I mentioned in Article 10, the original playground was built by volunteers, why can't it be done this way again. Karen Bembridge stated that this was to include all play areas, including the back field which is uneven, and students are getting hurt while playing out there, and the present area where the basketball hoops are has a drainage problem. Lori Hall asked if this was a separate fund or to be added to the original amount. Fran Coffin stated that we have \$20,000 sitting in an account, and how are we going to expend it. Rick Nadig wanted to know who determined the amount without a committee. Gloria Coffin stated that we will be incorporated the tennis court and playground and will combine everything into one. Bob Lord suggested that we need to incorporate a tennis court and a basketball court and added it would be nice to have it lit at night for the older guys to be able to play. Wanda Garrow said that the original plan was for both tennis court and basketball court. Betty Leduc asked how much was in the fund, and Fran Coffin replied it is shown on page 48 of the town report. Fran Coffin went on to suggest the we combine the moneys in this fund with the moneys in the Akers Pond boat ramp fund and then apply for the Elsi grant which will match 50/50 and will have the funds by November. Susan Dupuis asked how we could take funds that were designated for the Akers Pond fund and use it for the school. Fran Coffin stated that the Akers Pond fund also included outdoor improvements. Wanda Garrow reminded everyone that she is still getting letters about this, and still nothing is being done. Sharon Miller as to move the question.

The Moderator asked for further discussion. A voice vote was made but it was too close to recognize. He asked for a vote with show of hands.

There were 15 yes, and 12 no's. Article 11 was passed.

ARTICLE 12: To see if the District will vote to establish a Technology Capital Reserve Fund and to raise and appropriate the sum of \$5,000.00 to be added to said fund and to further name the School Board Members as agents of said fund. (Recommended by the School Board)

A motion was made by Sharon Miller and seconded by Fran Coffin to accept Article 12 as read.

The Moderator asked for discussion.

Clara Grover asked who was going to be the agents of this fund. Pauline Plourde stated that this was the request of the School Board, so that they wouldn't have to wait for a meeting to be able to make the purchase if needed. Fran Coffin asked if this fund was to set up for new technology. Pete Eames replied that it was for new software. Fran Coffin asked how we were set up now at the school. Dan Shallow responded that we do use the computers for internet research and we will be having keyboarding capability. Pauline Plourde further clarified that this was to allow the expenditure without public discussion.

The Moderator asked for further discussion. A voice vote in the affirmative, and Article 12 was passed.

ARTICLE 13: To see if the District will vote to raise, appropriate, and expend the sum of \$367,810.41 for the support of the Errol Consolidated School, and for the payment of statutory obligations of the District, said sum to be in addition to the sums raised under other Articles in this warrant. (Recommended by the School Board)

A motion was made by Sharon Miller and seconded by Larry Enman to accept Article 13 as read.

The Moderator asked for discussion.

Betty Leduc asked for the breakdown of expenditures. Pauline Plourde told everyone if they looked in the report on pages 4,5,6,7,8,9,10 it shows all the figures and how the moneys will be spent. She went on to explain the figures on page 4 and the explanation on page. Rebecca Hebert-Sweeny explained that the special education budget only increased in the amount of \$259.00. The SAU budget of special education you have to show what comes in from Federal moneys and show it as revenue, it is balanced out with expenditures. Rick Nadig asked how many students was expected next year. Dan Shallow replied 26. Rick Nadig went on to ask what the state averages were. Pauline Plourde replied that the state average is \$6,203.65 and high school \$6,984. We are receiving tuition from Maine for 3 students. Charlie Kurtz asked if the school was losing money. Bob Lord explained that Errol's budget is higher because we still have to have the same basic needs that are state mandated. He added that Milan doesn't want our students and we don't have any choice but to pay the higher per pupil cost. He remembers when we used to have 102 students, but times have changed. He agrees that it is a lot of money, but we have to cover it. Sharon Miller agreed that even with the fewer students, it is necessary.

The Moderator asked if there was any further discussion. There being no further discussion, the Moderator asked for a vote. The voice vote was in the affirmative and Article 13 was passed.

ARTICLE 14: Shall the school district accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the school board to apply for, accept and expend, without further action by the school district, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year?

A motion was made by Fran Coffin and seconded by John Travers to accept Article 14 as read.

The Moderator asked for discussion.

There being no discussion he asked for a vote, voice vote in the affirmative and Article 14 was passed.

ARTICLE 15: To transact any other business that may legally come before this meeting.

A motion was made by Fran Coffin and seconded by Wanda Garrow.

The Moderator asked for discussion.

Fran Coffin stated that the School Board needs to look into the issue of declining school population. He suggested the possible opening of a preschool or daycare program to help use the school to its fullest capability. Theresa Choquette agreed that it was very important for preschool children to get the socializing. She went on to add that her child will not be coming to the Errol School because of the rumors she has heard about the school.

Sharon Miller again urged that we change the start of the meeting to 7:00, to enable working people who have to travel to make it on time.

Sharon Miller wanted to thank Dan Shallow and the School Board for supporting the developing for his involvement in the Kiwanis Builders Club. They should be commended because there aren't that many in the country. She went on to add that we should be proud to what he has accomplished in our small school.

Wanda Garrow stated that the high school tuition amount is incorrect. There are two students missing from the budget.

Lori Hall commended the school on her daughter's schooling. Her daughter finished 1st in her class, and 3rd in the Colebrook High School, she went on to add that the school is what you make of it.

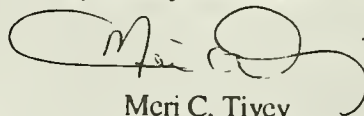
Bob Lord asked about the aides salaries. He wanted to know why aides that have been with the school for many years are getting the same salary as ones who have just started. He went on to say that we are lucky to find good aides, he also reminded everyone that our teachers are older ladies that are near retirement and it will be hard to find replacements that are willing to come to Errol and do a good job. He suggested that the Town look into the possibility of purchasing property that can be used as rental for new teachers in the future.

There being no further discussion or questions the Moderator asked for a vote to adjourn.

Fran Coffin made a motion and it was seconded by Sharon Miller to adjourn the meeting and the meeting was adjourned at 7:45 PM.

The polls remained opened until 8:00 for anyone who wanted to vote.

Respectfully Submitted;



Meri C. Tivey
School District Clerk

SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2001

For School District of _____ Enrol _____ NH

SAU # 20

DUE TO THE NH DEPARTMENT OF REVENUE

Not Later Than September 1.

"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete." Per RSA 198:4-d

M. Roman Eames

School Board Chairperson

9-10-01

Date

Superintendent of Schools: _____

Date: 9-10-01

SCHOOL BOARD MEMBERS

Please sign in ink.

Gloria Cullen

MS-25

NAME: ERROL		MS25 2000-2001			
		(1)	(2)	(3)	(5)
TITLES	Acct #	Fund 10	Fund 21	Fund 22	Fund 70

BALANCE SHEET					
		GENERAL	FOOD SERVICE	ALL OTHER	TRUST/AGENCY
ASSETS					
Current Assets					
CASH	100	40,681.60	0.00	0.00	65,850.50
INVESTMENTS	110	0.00	0.00	0.00	0.00
ASSESSMENTS RECEIVABLE	120	0.00			
INTERFUND RECEIVABLE	130	214.00	0.00	1,000.00	0.00
INTERGOV'T REC	140	0.00	214.00	0.00	0.00
OTHER RECEIVABLES	150	8,979.57	0.00	0.00	0.00
BOND PROCEEDS REC	160				
INVENTORIES	170	0.00	0.00	0.00	
PREPAID EXPENSES	180	0.00	0.00	0.00	0.00
0. OTHER CURRENT ASSETS	190	0.00	0.00	0.00	0.00
1. Total Current Assets lines 1 - 10		49,875.17	214.00	1,000.00	65,850.50
LIAB & FUND EQUITY					
Current Liabilities					
2. INTERFUND PAYABLES	400	1,000.00	214.00	0.00	0.00
3. INTERGOV'T PAYABLES	410	0.00	0.00	300.00	0.00
4. OTHER PAYABLES	420	8,441.90	0.00	0.00	0.00
5. CONTRACTS PAYABLE	430	0.00	0.00	0.00	
6. BOND AND INTEREST PAY	440	0.00			
7. LOANS AND INTEREST PAY	450	0.00			
8. ACCRUED EXPENSES	460	0.00	0.00	0.00	
9. PAYROLL DEDUCTIONS	470	1,449.29	0.00	0.00	
0. DEFERRED REVENUES	480	0.00	0.00	700.00	
1. OTHER CURRENT LIAB	490	0.00	0.00	0.00	0.00
2. Total Current Liabilities lines 12 - 21		10,891.19	214.00	1,000.00	0.00
Fund Equity					
3. RES FOR INVENTORIES	751	0.00	0.00	0.00	
4. RES FOR PREPAID EXPENSES	752	0.00	0.00	0.00	
5. RES FOR ENCUMBRANCES	753	0.00	0.00	0.00	0.00
6. RES FOR CONTINUING APPR	754	0.00	0.00	0.00	0.00
7. RES FOR AMTS VOTED	755	0.00	0.00	0.00	
3. RES FOR ENDOWMENTS	756				0.00
9. RES FOR SPEC PURP	760	0.00	0.00	0.00	65,850.50
0. UNRES FUND BALANCE	770	38,983.98			
1. Total Fund Equity lines 23-30		38,983.98	0.00	0.00	65,850.50
2. TOT LIAB & FUND EQUITY lines 22 & 31		49,875.17	214.00	1,000.00	65,850.50
		GENERAL	FOOD SERVICE	ALL OTHER	TRUST
REVENUES					
Revenue From Local Sources					
Total Assessments	1100-1119	185,978.30	0.00	0.00	
Tuition from All Sources	1300-1399	9,752.35		0.00	
Transportation Fees from All Sources	1400-1499	0.00		0.00	
Earnings on Investments	1500-1599	458.06	0.00	0.00	1,713.93
Food Services Sales	1600-1699		5,635.75		
Other Revenue from Local Sources	1700-1999	19,544.31	0.00	0.00	0.00
Total Local Non-Tax Revenue Lines 2-6		29,754.72	5,635.75	0.00	1,713.93
Total Local Revenue Lines 1 & 7		215,733.02	5,635.75	0.00	1,713.93
Revenue from State Sources					
UNRESTRICTED GRANTS-IN-AID					
Adequacy Aid (Grant)	3111	0.00			
0. Adequacy Aid (State Tax)	3112	203,264.00			
1. Shared Revenue	3120	0.00			
2. Other (Specify)	3190-3199	0.00	0.00	0.00	0.00
3. Total Unrestricted Grants-in-Aid 9-12		203,264.00	0.00	0.00	0.00

RESTRICTED GRANTS-IN-AID					
14. School Building Aid	3210	0.00			
15. Kindergarten Building Aid	3215	0.00			
16. Kindergarten Aid	3220	0.00			
17. Catastrophic Aid	3230	0.00			
18. Vocational Education	3241-3249	0.00		0.00	
19. All Other Restricted Grants-in Aid	3250-3299	0.00	170.00	0.00	0.00
20. Total Restricted Grants-in Aid (Lines 14-19)		0.00	170.00	0.00	0.00
21. Grants-in-Aid Through Other Public Intermediate Agency	3700	0.00	0.00	0.00	
22. Revenue In Lieu of Taxes	3800	0.00		0.00	
23. Revenue For/On Behalf of LEA	3900	0.00		0.00	
24. Total Revenue from State Sources Lines 13, and 20-22		203,264.00	170.00	0.00	0.00
REVENUES					
Revenue From Federal Sources					
25. Unrestricted Grants-In-Aid	4100-4299	0.00	0.00	0.00	
RESTRICTED GRANTS-IN-AID					
26. Restricted Grants-in-Aid Direct from Fed Gov't	4300-4399	0.00		0.00	
27. Restricted Grants-in-Aid from Fed Gov't thru State	4500-4599	9,622.16	5,571.70	700.00	
28. Other Revenue for /on Behalf of LEA	4700-4999	502.23	0.00	0.00	
29. Federal Forest Land Distribution	4810	13,227.89			
30. Total Revenue from Federal Gov't (Lines 25-29)		23,352.28	5,571.70	700.00	
Other Financing Sources					
31. Sale of Bonds and Notes	5100-5139	0.00			
32. Reimbursement Anticipation Notes	5140	0.00			
Interfund Transfers					
33. Transfer from General Fund	5210		4,458.84	0.00	0.00
34. Transfer from Special Revenue Funds	5220-5229	0.00	0.00	0.00	0.00
35. Transfer from Capital Projects	5230-5239	0.00	0.00	0.00	0.00
36. Transfer from Capital Reserve Funds	5251	0.00	0.00	0.00	
37. Transfer from Trust Funds	5252-5253	0.00	0.00	0.00	
38. Compensation for Loss of Fixed Assets	5300-5399	0.00	0.00	0.00	
39. Capital Lease/Lease Purchases	5500-5600	0.00	0.00	0.00	
40. Total Other Financing Sources (Lines 31-39)		0.00	4,458.84	0.00	0.00
41. Total Revenue & Other Financing Sources (Lines 8,24,30,40)		442,349.30	15,836.29	700.00	1,713.93
		GENERAL	FOOD SERVICE	SPECIAL REVENUE	TRUST/AGENCY
EXPENDITURES					
Instruction					
1. Regular Programs	1100-1199	218,758.45		0.00	
2. Special Programs	1200-1299	48,483.93		0.00	
3. Vocational Programs	1300-1399	0.00		0.00	
4. Other Instructional Programs	1400-1499	2,280.76		0.00	
5. Non-Public Programs	1500-1599	0.00		0.00	
6. Adult & Community Programs	1600-1899	0.00		0.00	
7. Total Instructional Expenditures (Lines 1-6)		269,523.14	0.00	0.00	0.00
Support Services					
8. Student Services	2100-2199	15,870.08		0.00	
9. Instructional Staff	2200-2299	9,678.79		700.00	
10. General Administration - SAU Level	2300-2399	43,464.27		0.00	
11. School Administration	2400-2499	24,653.39		0.00	
12. Business	2500-2599	0.00		0.00	
13. Operation/Maintenance of Plant	2600-2699	21,117.11		0.00	
14. Student Transportation	2700-2799	17,856.16		0.00	
15. Centralized Services	2800-2899	0.00		0.00	
16. Other Support Services	2900-2999	0.00		0.00	
17. Food Service Operation	3100-3199		17,245.30		
18. Total Support Services (Lines 8-17)		132,639.80	17,245.30	700.00	0.00

Other Outlays					
19. Facility Acquisition & Construction	4000-4999	0.00		0.00	
20. Debt Service - Principal	5110	0.00		0.00	
21. Debt Service - Interest	5120	0.00		0.00	
Other Financing Uses					
22. Transfer to General Fund	5210		0.00	0.00	0.00
23. Transfer to Food Service (Special Revenue) Funds	5220-5221	4,458.84		0.00	
24. Transfers to All Other Special Revenue Funds	5222-5229	0.00			
25. Transfer to Capital Projects Funds	5230-5239	0.00		0.00	
26. Transfer to Capital Reserves	5251	1,378.75			
27. Transfer to Expendable Trust Funds	5252	335.18			
28. Transfer to Nonexpendable Trust Funds	5253	0.00			
29. Transfer to Agency Fund	5254	(1,713.93)			
30. Allocation to Charter Schools	5310	0.00		0.00	
31. Allocation to Other Agencies	5390	0.00		0.00	
32. Total Other Outlays and Financing Uses (Lines 19-31)		4,458.84	0.00	0.00	0.00
33. Total Expenditures for All Purposes (Lines, 7,18 & 32)		406,621.78	17,245.30	700.00	0.00
GENERAL FUND FIXED ASSET GROUP					
OF ACCOUNTS (FUND80)		BEGINNING OF YEAR		END OF YEAR	
As of June 30, 20__	Acct No.	Debit	Credit	Debit	
1. SITES	210	0.00		0.00	
2. SITE IMPROVEMENTS	220	0.00		0.00	
3. BUILDINGS AND IMPROVEMENTS	230	0.00		0.00	
4. MACHINERY AND EQUIPMENT	240	0.00		0.00	
5. CONSTRUCTION IN PROGRESS	250	0.00		0.00	
6. INVESTMENT IN GENERAL FIXED ASSETS	710		0.00		
7. TOTAL		0.00	0.00	0.00	
GENERAL FUND LONG TERM DEBT					
GROUP OF ACCOUNTS (Fund 90)		BEGINNING OF YEAR		END OF YEAR	
As of June 30, 20__	Acct No.	Debit	Credit	Debit	
1. BONDS PROCEEDS NOT USED					
2. AMOUNT PROVIDED FOR RETIREMENT OF LONG-TERM	304				
3. NOTES AND BONDS PAYABLE LONG-TERM	511-521				
4. OTHER LONG-TERM LIABILITIES	531-590				
5. TOTAL		0.00	0.00	0.00	
AMORTIZATION OF LONG TERM DEBT					
For the Fiscal Year Ending on June 30th	(1)	(2)	(3)	(4)	(6)
REPORT IN WHOLE DOLLARS	DEBT 1	DEBT 2	DEBT 3	DEBT 4	TOTAL
Length of Debt (yrs)	0	0	0	0	
Date of Issue (mm/yy)	0	0	0	0	
Date of Final Payment(mm/yy)	0	0	0	0	
Original Debt Amount	0.00	0.00	0.00	0.00	
Interest Rate	0.00	0.00	0.00	0.00	
Principal at Beginning of Yr	0.00	0.00	0.00	0.00	0.00
New Issues This Year	0.00	0.00	0.00	0.00	0.00
Retired Issues This Yr	0.00	0.00	0.00	0.00	0.00
Remaining Principal Bal Due	0.00	0.00	0.00	0.00	0.00
Remaining Interest Bal Due	0.00	0.00	0.00	0.00	0.00
Remaining Debt(P&I) Bal Due	0.00	0.00	0.00	0.00	0.00
Amount of Prin to be Paid Next Fisc. Yr	0.00	0.00	0.00	0.00	0.00
Amount of Interest to be Paid Next Fisc Yr.	0.00	0.00	0.00	0.00	0.00
Total Debt (P&I) to be Paid Next Fisc. Yr	0.00	0.00	0.00	0.00	0.00

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INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

To the Members of the School Board
And Superintendent of Schools
Errol School District
Errol, New Hampshire

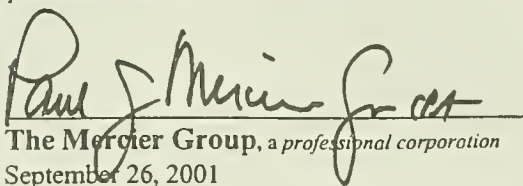
In planning and performing our audit of the Errol School District for the years ended June 30, 2001, we considered the District's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the District's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or record keeping practices. In these instances, we made specific recommendations or provided instruction to those individuals involved during the course of our audit fieldwork. Areas of opportunity for further consideration include:

- ☐ Improvement of student activity records
- ☐ Policies re: memorial and scholarship funds in the custody of SAU 20

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.


The Mercier Group, a professional corporation
September 26, 2001

This image shows a single sheet of white paper with horizontal blue or grey ruling lines, typical of notebook paper. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

